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PUBLIC

NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 - Four column table

Delegations will find attached the latest available 4-column text of the above-mentioned regulation, which still is subject to further checking by the Presidency.

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (Text with EEA relevance)

2023/0156(COD)
[LATEST TEXT]

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Formula				
G	1	2023/0156 (COD)	2023/0156 (COD)	2023/0156 (COD)	2023/0156 (COD) Text Origin: Commission Proposal
	Proposal Title				
Y	2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (Text with EEA relevance)	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 ***and Regulation (EU) 2022/2399*** (Text with EEA relevance)	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (Text with EEA relevance)	
	Formula				
G	3	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	

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Citation 1						
G	4	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114 and 207 thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114 and 207 thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 33, 114 and 207 thereof,		G
Citation 2						
G	5	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,		G
Citation 3						
G	6	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,		G
Citation 4						
G	7	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C [...], [...], p. [...]	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C [...], [...], p. [...]	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C [...], [...], p. [...]		G
Citation 5						
G	8	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,		G
Formula						
G	9	Whereas:	Whereas:	Whereas:		G
Recital 1						
Y	10	(1) The Union and the functioning of the internal market are based upon the customs union.	(1) The Union and the functioning of the internal market are based upon the customs union.	(1) The Union and the functioning of the internal market are based upon the customs union.		Y

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	In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council[1] laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements. 1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union	In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council[1] laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements. 1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union	In the interests both of economic operators and of the customs authorities in the Union, Regulation (EU) No 952/2013 of the European Parliament and of the Council[1] laying down the Union Customs Code ('the Code') assembled in a single act customs legislation that was contained in several different pieces of legislation, containing the general rules and procedures, for ensuring the implementation of the tariff and other measures introduced at Union level in connection with trade in goods between the Union and countries or territories outside the customs territory of the Union, and the provisions relating to the collection of import charges. Member States customs authorities are responsible for implementing these rules by way of operational tasks like applying customs procedures, carrying out risk analysis and controls and applying sanctions in the case of customs infringements. 1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union	

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	Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).	Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).	Customs Code (recast) (OJ L 269, 10.10.2013, p. 1).	
Recital 2				
11	(2) The implementation of Regulation (EU) No 952/2013 has disclosed weaknesses in several areas. These include: the insufficient/ineffective action in ensuring the protection of the Union and its citizens against non-financial risks applicable to goods established by Union policies other than customs legislation; the capacity of customs authorities to effectively handle the increasing volume of goods imported from third country via distance sales (e-commerce transactions); the capacity of the IT systems architecture created by Regulation (EU) No 952/2013 to digitalise customs processes to keep up with the pace of technological progress, namely with technologies based on the exploitation of data; the lack of effective governance structures of the customs union, resulting in divergent practices and non-uniform implementation of the rules in the Member States. Those weaknesses lead to the emergence of obstacles to the proper	(2) The implementation of Regulation (EU) No 952/2013 has disclosed weaknesses in several areas. These include: the insufficient/ineffective action in ensuring the protection of the Union and its citizens against non-financial risks applicable to goods established by Union policies other than customs legislation; the capacity of customs authorities to effectively handle the increasing volume of goods imported from third country via distance sales (e-commerce transactions); the capacity of the IT systems architecture created by Regulation (EU) No 952/2013 to digitalise customs processes to keep up with the pace of technological progress, namely with technologies based on the exploitation of data; the lack of effective governance structures of the customs union, resulting in divergent practices and non-uniform implementation of the rules in the Member States. Those weaknesses lead to the emergence of obstacles to the proper	(2) The implementation of Regulation (EU) No 952/2013 has disclosed weaknesses in several areas. These include: the insufficient/ineffective action in ensuring the protection of the Union and its citizens against non-financial risks applicable to goods established by Union policies other than customs legislation; the capacity of customs authorities to effectively handle the increasing volume of goods imported from third country via distance sales (e-commerce transactions); the capacity of the IT systems architecture created by Regulation (EU) No 952/2013 to digitalise customs processes to keep up with the pace of technological progress, namely with technologies based on the exploitation of data; the lack of effective governance structures of the customs union, resulting in divergent practices and non-uniform implementation of the rules in the Member States. Those weaknesses lead to the emergence of obstacles to the proper	

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	functioning of the customs union and therefore of the internal market, due to the internal and external risks and threats.	functioning of the customs union and therefore of the internal market, due to the internal and external risks and threats.	functioning of the customs union and therefore of the internal market, due to the internal and external risks and threats.	
Recital 3				
12	(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.	(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including ***businesses, consumers and*** citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.	(3) It is appropriate that customs legislation takes account of the rapid development of global trade patterns, technology, business models and the needs of stakeholders, including citizens. Therefore, a great number of amendments are required to be made to Regulation (EU) No 952/2013. In the interests of clarity, that Regulation should be repealed and replaced.	
Recital 4				
13	(4) In order to provide for effective means of achieving the objectives of the customs union, a number of rules and procedures regulating how goods are brought into or taken out of the customs territory of the Union should be revised and simplified. A modern, integrated set of interoperable electronic services should be provided for collecting, processing	(4) In order to provide for effective means of achieving the objectives of the customs union, a number of rules and procedures regulating how goods are brought into or taken out of the customs territory of the Union should be revised ~~*and*~~, simplified ***and harmonised***. A modern, integrated set of interoperable electronic services should be provided for	(4) In order to provide for effective means of achieving the objectives of the customs union, a number of rules and procedures regulating how goods are brought into or taken out of the customs territory of the Union should be revised and simplified. A modern, integrated set of interoperable electronic services should be provided for collecting, processing	

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	and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, 'EU Customs Data Hub'). A European Union Customs Authority ('EU Customs Authority') should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.	collecting, processing and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, 'EU Customs Data Hub'). A European Union Customs Authority ('EU Customs Authority') should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.	and exchanging information relevant for implementing customs legislation (European Union Customs Data Hub, 'EU Customs Data Hub'). A European Union Customs Authority ('EU Customs Authority') should be established as a central, operational capacity for the coordinated governance of the customs union in specific areas.	
Recital 5				
G 14	(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with	(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with	(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with	(5) Since the adoption of Regulation (EU) No 952/2013, the role of customs authorities has evolved to increasingly cover the application of Union and national legislation laying down requirements on goods subject to customs supervision, in particular the non-financial requirements on goods that are necessary for these goods to enter and circulate in the internal market. Such non-financial tasks have increased exponentially over the years in line with growing expectations of Union businesses and citizens regarding safety, security, accessibility for persons with G

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	disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.	disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities. ***It is equally important to note that a significant volume of goods processed in major harbors and airports are being transshipped, coming from and destined for other continents without entering the Union market. Such goods do not always need to comply with the same Union safety and product standards required for goods entering the internal market.***	disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.	disabilities, sustainability, human, animal and plant health and life, the environment, the protection of human rights and ***intellectual property rights, and*** Union values. New tools, such as the Digital Product Passport, are to be introduced to ensure that other legislation applied by the customs authorities related to products continues to respond to these expectations. It is therefore necessary to reflect the increasing number and complexity of non-financial risks by including in the mission of customs authorities a specific reference to protecting all these public interests and, where applicable, national legislation, in close cooperation with other authorities.
Recital 6				

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G 15	(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to 'act as one' and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks.	(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to 'act as one' and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks.	(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to 'act as one' and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks.	(6) In light of the evolution of their role and of the business models in which they operate and in order for customs authorities to 'act as one' and to contribute to the smooth functioning of the internal market, it is necessary to describe more precisely the mission customs authorities have to perform by indicating more accurately their objectives and tasks. ***Furthermore, the rapid technological evolution, in particular of artificial intelligence, will have a significant impact on the activities of the customs authorities, including in the area of real-time risk analysis.*** G
Recital 6a				
G 15a				***(6a) While striving to achieve their mission, customs authorities should also aim for cost-efficiency by avoiding duplication and promoting effectiveness in customs processes and an efficient use of related resources at Union and national level. They should gather, analyse, and exchange relevant information to support evidence-based decision*** G

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				making. Where the internal market emergency mode has been activated (Reg. 2024/2747) customs authorities can contribute to the flow of crisis-relevant goods.
Recital 6b				
15b			**(6a) It is appropriate to maintain in the Code a legal framework for the application of certain provisions of the customs legislation to trade in Union goods between parts of the customs territory to which the provisions of Council Directive 2006/112/EC[1] or Council Directive (EU) 2020/262[2] apply and parts of that territory where those provisions do not apply, or to trade between parts where those provisions do not apply. Considering the fact that the goods concerned are Union goods and considering the fiscal nature of the measures at stake in that intra-Union trade, it is justified to introduce, appropriate simplifications to the customs formalities to be applied to those goods.**	

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			1. 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). **2. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (OJ L 58, 27.2.2020, p. 4).**	
Recital 6b				
Y	15c		**(6b) In order to take into account the special fiscal regime of certain parts of the customs territory of the Union, the power to adopt delegated acts in accordance with Article 290 Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission in respect of the customs formalities and controls to be applied to the trade in Union goods between those parts and the rest of the customs territory of the Union.**	Y
Recital 7				
Y	16	(7) Certain definitions set out in Regulation (EU) No 952/2013 should be adapted to take account of the broader scope of this Regulation, to align them with those set out in other Union acts, and to clarify terminology having	(7) Certain definitions set out in Regulation (EU) No 952/2013 should be adapted to take account of the broader scope of this Regulation, to align them with those set out in other Union acts, and to clarify terminology having	(7) Certain definitions set out in Regulation (EU) No 952/2013 should be adapted to take account of the broader scope of this Regulation, to align them with those set out in other Union acts, and to clarify terminology having	Y

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	different meanings in different sectors. New definitions should be included in customs legislation to clarify the roles and responsibilities of certain actors in the customs processes. In the case of the importer and the exporter, new definitions should make those persons liable for compliance of the goods, including for financial and non-financial risks, in order to strengthen customs supervision. In the case of the new concept of deemed importer, new definitions should ensure that in some cases, in the context of an online sale from outside the Union, an economic operator, as opposed to the consumer, is considered the importer and assumes the corresponding responsibilities. New definitions should also be introduced in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.	different meanings in different sectors. New definitions should be included in customs legislation to clarify the roles and responsibilities of certain actors in the customs processes. In the case of the importer and the exporter, ***meaning any person involved in the distance sales of goods,*** new definitions should make those persons ~~*liable*~~***responsible towards customs*** for compliance of the goods, including for financial and non-financial risks, ***in accordance with product compliance legislation*** in order to strengthen customs supervision. In the case of the new concept of deemed importer, new definitions should ensure that in some cases, in the context of an online sale from outside the Union, an economic operator, as opposed to the consumer, is considered the importer and assumes the corresponding responsibilities, ***and should ensure that the relevant economic operator has complied with the relevant legislation applied by the customs authorities when the goods enter or exit the customs territory of the***	different meanings in different sectors. New definitions should be included in customs legislation to clarify the roles and responsibilities of certain actors in the customs processes. In the case of the importer and the exporter, new definitions should make those persons liable for compliance of the goods, including for financial and non-financial risks, in order to strengthen customs supervision. In the case of the new concept of deemed importer, new definitions should ensure that in some cases, in the context of an online sale from outside the Union, an economic operator, as opposed to the consumer, is considered the importer and assumes the corresponding responsibilities. New definitions should also be introduced in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.	

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		Union and is providing, keeping and making available appropriate records of such compliance. New definitions should also be introduced in relation to the broader scope of the provisions of customs supervision, risk management and customs controls.		
Recital 8				
17	(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this 'other legislation applied by the customs authorities' should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods. Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of	(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this 'other legislation applied by the customs authorities' should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods***, in accordance with Regulation 2019/1020 of the European Parliament and of the Council[1a] on market surveillance and compliance of products, and within the specific customs controls and procedures***	(8) Beyond their traditional role of collecting customs duties, VAT and excise and applying customs legislation, customs authorities also play a critical role in enforcing other Union and, where applicable, other national legislation on customs matters. A definition of this 'other legislation applied by the customs authorities' should be introduced in order to build an effective framework for regulating the application and supervision of these particular requirements on goods. Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of	

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	national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.	***established under this Regulation***.– Such prohibitions and restrictions can be justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures, ***amongst others including multilateral environmental agreements,*** and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU. ***Divergences in the national lists of prohibition and restrictions create significant difficulties for entities importing in multiple Member States. In***	national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property and other public interests, including controls on drug precursors, goods infringing certain intellectual property rights and cash. The notion of other legislation applied by the customs authorities should also include commercial policy measures and fishery conservation and management measures, as well as restrictive measures adopted on the basis of Article 215 TFEU.	

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		order to facilitate trade and the functioning of customs, the Union should work to gradually harmonise national lists of prohibitions and restrictions. Furthermore, harmonised definitions of the legal terms used in providing for prohibitions and restrictions should be adopted, in order to avoid diverging interpretations by Member States. ***1a. Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).***		
Recital 9				
18	(9) In order to increase legal clarity, certain rules regarding customs decisions should be amended. First, it is appropriate to clarify that the competent customs authority for taking a customs decision is the one of the place where the applicant is established, because the establishment becomes the main principle according to which certain economic operators, at certain conditions and in a pre-determined	(9) In order to increase legal clarity, certain rules regarding customs decisions should be amended. First, it is appropriate to clarify that the competent customs authority for taking a customs decision is the one of the place where the applicant is established, because the establishment becomes the main principle according to which certain economic operators, at certain conditions and in a pre-determined	(9) In order to increase legal clarity, certain rules regarding customs decisions should be amended. First, it is appropriate to clarify that the competent customs authority for taking a customs decision is the one of the place where the applicant is established, because the establishment becomes the main principle according to which certain economic operators, at certain conditions and in a pre-determined	

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	time frame, subject to review, can benefit from the simplifications introduced by this Regulation and pay customs duties where they are established. Second, the time limit of maximum 30 days by which an applicant is to provide additional information to customs authorities in cases the latter considers that the application for a decision does not contain all the information required, should also be included for the sake of completeness and legal clarity.	time frame, subject to review, can benefit from the simplifications introduced by this Regulation and pay customs duties where they are established. Second, the time limit of maximum 30 days by which an applicant is to provide additional information to customs authorities in cases the latter considers that the application for a decision does not contain all the information required, should also be included for the sake of completeness and legal clarity.	time frame, subject to review, can benefit from the simplifications introduced by this Regulation and pay customs duties where they are established. Second, the time limit of maximum 30 days by which an applicant is to provide additional information to customs authorities in cases the latter considers that the application for a decision does not contain all the information required, should also be included for the sake of completeness and legal clarity.	
Recital 10				
Y	19 (10) The consequence of the failure of a customs authority to take a decision upon application within the established time-limits should be clarified. The principle that in such case the application is deemed to be subject to a negative decision and that the applicant may lodge an appeal, in accordance with the general rule on customs decisions should also be established.	(10) The consequence of the failure of a customs authority to take a decision upon application within the established time-limits should be clarified. The principle that in such case the application is deemed to be subject to a negative decision and that the applicant may lodge an appeal, in accordance with the general rule on customs decisions should also be established. ***In order to ensure that trade is not paralysed in case of large-scale failure of the centralised electronic systems, the Commission and the EU Customs***	(10) The consequence of the failure of a customs authority to take a decision upon application within the established time-limits should be clarified. The principle that in such case the application is deemed to be subject to a negative decision and that the applicant may lodge an appeal, in accordance with the general rule on customs decisions should also be established.	Y

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		Authority should work with Member States on fall-back procedures.		
Recital 11				
20	(11) As highlighted by the European Court of Auditors[1] and in the evaluation of the implementation of Regulation (EU) No 952/2013, it is also desirable to address the lack of uniform monitoring of compliance of the criteria and obligations set out in customs decisions, by reinforcing the relevant provisions. On one side, the holders of decisions should not only comply with obligations set out in the relevant decision but also monitor on a constant basis their compliance and provide for an internal organisation where such [self-]monitoring activities can prevent, mitigate or remedy any possible errors in their customs processes. On the other side, customs authorities should regularly monitor the implementation of customs decisions by the holders of such decisions, in particular when these are established for less than 3	(11) As highlighted by the European Court of Auditors[1] and in the evaluation of the implementation of Regulation (EU) No 952/2013, it is also desirable to address the lack of uniform monitoring of compliance of the criteria and obligations set out in customs decisions, by reinforcing the relevant provisions. On one side, the holders of decisions should not only comply with obligations set out in the relevant decision but also monitor on a constant basis their compliance and provide for an internal organisation where such [self-]monitoring activities can prevent, mitigate or remedy any possible errors in their customs processes. On the other side, customs authorities should regularly monitor the implementation of customs decisions by the holders of such decisions, in particular when these are established for less than 3	(11) As highlighted by the European Court of Auditors[1] and in the evaluation of the implementation of Regulation (EU) No 952/2013, it is also desirable to address the lack of uniform monitoring of compliance of the criteria and obligations set out in customs decisions, by reinforcing the relevant provisions. On one side, the holders of decisions should not only comply with obligations set out in the relevant decision but also monitor on a constant basis their compliance and provide for an internal organisation where such ~~[self-]monitoring~~**self-monitoring** activities can prevent, mitigate or remedy any possible errors in their customs processes. On the other side, customs authorities should regularly monitor the implementation of customs decisions by the holders of such decisions, in particular when these are established for less than 3	

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	years and are therefore potentially more prone to pose risks, in order to ensure that that person complies with the obligations established by the customs decisions. This is particularly relevant when those persons benefit from specific status such as that of Authorised Economic Operator (AEO) or Trust and Check trader, who enjoy several facilitations in customs processes. In addition, in order to strengthen risk management at Union level, customs authorities should notify the EU Customs Authority of all decisions taken upon application and inform that Authority about the monitoring activities, so that this information can be taken into account for risk management purposes. _____ 1. European Court of Auditors, Special Report No 4/2021: Customs controls: insufficient harmonisation hampers EU financial interests.	years and are therefore potentially more prone to pose risks, in order to ensure that that person complies with the obligations established by the customs decisions. This is particularly relevant when those persons benefit from specific status such as that of Authorised Economic Operator (AEO) or Trust and Check trader, who enjoy several facilitations in customs processes. In addition, in order to strengthen risk management at Union level, customs authorities should notify the EU Customs Authority of all decisions taken upon application and inform that Authority about the monitoring activities, so that this information can be taken into account for risk management purposes. _____ 1. European Court of Auditors, Special Report No 4/2021: Customs controls: insufficient harmonisation hampers EU financial interests.	years and are therefore potentially more prone to pose risks, in order to ensure that that person complies with the obligations established by the customs decisions. This is particularly relevant when those persons benefit from specific status such as that of Authorised Economic Operator (AEO) or Trust and Check trader, who enjoy several facilitations in customs processes. In addition, in order to strengthen risk management at Union level, customs authorities should notify the EU Customs Authority of all decisions taken upon application and inform that Authority about the monitoring activities, so that this information can be taken into account for risk management purposes. _____ 1. European Court of Auditors, Special Report No 4/2021: Customs controls: insufficient harmonisation hampers EU financial interests.	
Recital 12				
21	(12) In addition to the decisions relating to binding tariff information (BTI decisions), or decisions relating to binding origin information (BOI decisions)	(12) In addition to the decisions relating to binding tariff information (BTI decisions), or decisions relating to binding origin information (BOI decisions)	(12) In addition to the decisions relating to binding tariff information (BTI decisions), or decisions relating to binding origin information (BOI decisions)	

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	adopted by customs authorities upon application and subject to certain conditions, decisions relating to binding valuation information (BVI decisions) have been introduced in customs legislation through Commission Delegated Regulation (EU) …/….[1]. In the interest of the users of customs legislation, it is appropriate to lay down the rules regarding those three types of decisions relating to binding information in the same legal act. 1. [OJ: Please insert in the text the number of] Commission Delegated Regulation (EU) 2023/... of dd MM 2023 amending Delegated Regulation (EU) 2015/2446 as regards decisions relating to binding information in the field of customs valuation and decisions relating to binding origin information) [and insert the number, date, title and OJ reference of that Delegated Regulation in this footnote].	adopted by customs authorities upon application and subject to certain conditions, decisions relating to binding valuation information (BVI decisions) have been introduced in customs legislation through Commission Delegated Regulation (EU) …/….[1]. In the interest of the users of customs legislation, it is appropriate to lay down the rules regarding those three types of decisions relating to binding information in the same legal act. 1. [OJ: Please insert in the text the number of] Commission Delegated Regulation (EU) 2023/... of dd MM 2023 amending Delegated Regulation (EU) 2015/2446 as regards decisions relating to binding information in the field of customs valuation and decisions relating to binding origin information) [and insert the number, date, title and OJ reference of that Delegated Regulation in this footnote].	adopted by customs authorities upon application and subject to certain conditions, decisions relating to binding valuation information (BVI decisions) have been introduced in customs legislation through Commission Delegated Regulation (EU) ~~…/….~~**2024/1072**[1]. In the interest of the users of customs legislation, it is appropriate to lay down the rules regarding those three types of decisions relating to binding information in the same legal act. 1. ~~[OJ: Please insert in the text the number of]~~ Commission Delegated Regulation (EU) ~~2023/... of dd MM 2023~~**2024/1072 of 25 January 2024** amending Delegated Regulation (EU) 2015/2446 as regards decisions relating to binding information in the field of customs valuation and decisions relating to binding origin information ~~) [and insert the number, date, title and OJ reference of that Delegated Regulation in this footnote]~~**(OJ L 2024/1072, 15.4.2024)**.	
Recital 13				
22	(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined.	(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined.	(13) The rights and obligation of the persons having responsibility over the goods entering into and exiting from the customs territory of the Union should be more clearly defined.	

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	The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.	The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.	The first obligation for persons having regular customs operations should continue to be registered with the customs authorities responsible for the place where they are established. A single registration should be valid for the whole customs union but should be up to date. Economic operators should therefore have the obligation to inform the customs authorities about any change in their registration data. The persons having responsibility over the goods entering and exiting from the customs territory of the Union are liable for any risks presented by the goods for the safety and security of citizens, as well as any risks to human, animal or plant health and life, the environment or consumers. The obligations of the importer should also be defined, in particular the obligation to be established in the customs territory of the Union and the exceptions to that obligation. These should follow the existing rules for the declarant to be established in the Union. Similarly, the obligations of the exporter should be defined.	
Recital 14				

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23	(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011[1]. 1. Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 077 23.3.2011, p. 1).	(14) The obligations of the deemed importers, which are different from the obligations applicable to [the rest of] importers, should also be clarified. In particular, it should ***be clarified that the notion of the deemed importer is created for the purpose of effective and efficient collection of customs duties. The deemed importer is usually not in possession of the goods and the transfer of ownership of the goods occurs between the importer and the customer. Consequently, the deemed importer will often depend on the accuracy of the information provided by the importers before or at the latest upon check-out to be able to ensure correct duties treatment (payment and reporting obligations) of the transaction. It should also*** be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council	(14) The obligations of the deemed importers, which are **partly** different from the obligations applicable to ~~[~~the rest of~~]~~ importers, should also be clarified. In particular, it should be provided that the deemed importer should provide to the customs authorities not only the data necessary for the release for free circulation of the sold goods but also the information that the deemed importer must collect for VAT purposes. This information is detailed in Council Implementing Regulation (EU) No 282/2011[1]. **Where the person supplying or facilitating distance sales indicates that he is acting as the importer, he should be responsible for all liabilities following from other legislation applied by the customs authorities that applies for placing products on the internal market of the Union.** 1. Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 077 23.3.2011, p. 1).	

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		Implementing Regulation (EU) No 282/2011[1]. _____ 1. Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 077 23.3.2011, p. 1).		
Recital 15				
Y 24	(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation	(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation to monitor compliance at least	(15) Economic operators meeting certain criteria and conditions to be considered compliant and trustworthy traders by customs authorities can be granted the status of AEO and thereby benefit from facilitations in customs processes. While ensuring that the traders dealing with most of Union trade are trustworthy, the AEO scheme suffers from certain weaknesses highlighted in the evaluation of Regulation (EU) No 952/2013 and in the findings of the European Court of Auditors. To deal with those concerns, in particular about the divergent national practices and challenges regarding AEO compliance monitoring, the rules should be amended to introduce the customs authorities' obligation	Y

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	to monitor compliance at least every 3 years.	every 3 years. ***This obligation should also be monitored by the new EU Customs Authority.***	to monitor compliance at least every 3 years.	
Recital 16				
25	(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer	(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods, ***provided that such access is proportionate and strictly necessary***. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is	(16) The changes in the customs processes and the way of operating the customs authorities requires a new partnership with economic operators, that is the Trust and Check traders scheme. The criteria and conditions to become a Trust and Check trader should build on the AEO criteria but should also ensure that the trader is considered transparent for the customs authorities. It is therefore appropriate to require Trust and Check operators to grant the customs authorities access to their electronic systems keeping record of their compliance and the movement of their goods. The transparency should be accompanied by certain benefits, notably the possibility to release the goods on behalf of customs without the necessity for their active intervention, except where a pre-release approval is required by other legislation applied by the customs authorities and to defer	

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	the payment of the customs debt. As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.	required by other legislation applied by the customs authorities and to defer the payment of the customs debt. ~~*As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.*~~	the payment of the customs debt. ~~As this mode of working should progressively replace the one based on customs declarations, it is appropriate to establish the customs authorities' obligation to reassess the existing authorisations for AEO for customs simplifications until the end of the transition period.~~	
Recital 17				
Y	26 (17) The changes in the customs processes also require clarifying the role of customs representatives. Both direct and indirect representation should continue to be possible but it should be clarified that the indirect representative of an importer or an exporter assumes all the obligations of importers or exporters, not only the obligation to pay or guarantee the customs debt but also the respect of other legislation applied by the customs authorities. For that reason, customs representatives must be resident in the customs territory of the Union where they represent	(17) The changes in the customs processes also require clarifying the role of customs representatives. Both direct and indirect representation should continue to be possible but it should be clarified that the indirect representative of an importer or an exporter assumes all the obligations of importers or exporters, not only the obligation to pay or guarantee the customs debt but also the respect of other legislation applied by the customs authorities. For that reason, customs representatives must be resident in the customs territory of the Union where they represent	(17) The changes in the customs processes also require clarifying the role of customs representatives. Both direct and indirect representation should continue to be possible but it should be clarified that the indirect representative of an importer or an exporter assumes all the obligations of importers or exporters, not only the obligation to pay or guarantee the customs debt but also the respect of other legislation applied by the customs authorities. For that reason, customs representatives must be resident in the customs territory of the Union where they represent	Y

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	importers or exporters, to ensure proper accountability for financial and non-financial aspects. The use of an indirect customs representative established in the Union is therefore an available and proportionate alternative for importers and exporters who do not have a commercial presence in the Union. Moreover, customs representatives established in third countries can continue providing their services in the Union where they represent persons who are not required to be established within the customs territory of the Union.	importers or exporters, to ensure proper accountability for financial and non-financial aspects. The use of an indirect customs representative established in the Union is therefore an available and proportionate alternative for importers and exporters who do not have a commercial presence in the Union. Moreover, customs representatives established in third countries can continue providing their services in the Union where they represent persons who are not required to be established within the customs territory of the Union. ***Identifying reliable customs representatives is a challenge for economic operators, especially micro, small and medium-sized enterprises.***	importers or exporters, to ensure proper accountability for financial and non-financial aspects. The use of an indirect customs representative established in the Union is therefore an available and proportionate alternative for importers and exporters who do not have a commercial presence in the Union. Moreover, customs representatives established in third countries can continue providing their services in the Union where they represent persons who are not required to be established within the customs territory of the Union.	
Recital 17a				
26a		***(17a) It is also important to recognise the specific challenges for micro, small and medium-sized enterprises as defined in Commission Recommendation 2003/361/EC[1a] in fulfilling customs requirements and how this can be facilitated by direct and indirect representation. This***		

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		is especially true where a micro or small and medium-sized enterprise does not hold the status of a Trust and Check trader. They should continue to be able to benefit from having indirect representation. The Commission and the EU Customs Authority should evaluate how this arrangement is working based on information received from relevant authorities. The Commission should present this evaluation in the form of a report to the European Parliament and the Council. On the basis of that report, the Commission should decide whether to propose a legislative solution for a specific regime to better determine the relationship between micro, small and medium-sized enterprises and customs representatives with a view to facilitating trade and ensuring a fair balance of responsibilities.		
		1a. Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36.		
Recital 18				

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27	(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub and should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining the EU Customs Data Hub, which may delegate to another Union body.	(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. The EU Customs Data Hub and should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining the EU Customs Data Hub, which may delegate to another Union body.	(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. **Data processing in** the EU Customs Data Hub ~~and~~ should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and **the EU Customs Authority in cooperation with** the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining the EU Customs Data Hub, which may delegate to another Union body.	(18) In order to ensure a uniform level of digitalisation and to create a level playing field for economic operators in all Member States, an EU Customs Data Hub should be established as a set of centralised, secure and cyber-resilient electronic services and systems for customs purposes. The EU Customs Data Hub should ***allow for the implementation of the customs legislation, such as customs formalities, customs controls, calculation and notification of the customs debt as well as Union handling fee, excise duty and VAT, guarantee management and customs surveillance of goods. It should also contribute to facilitating the implementation of other legislation applied by the customs authorities, as well as the smooth functioning of the internal market. The EU Customs Data Hub should*** ensure the quality, integrity, traceability and non-repudiation of data processed therein, so neither sender nor recipient can later dispute the existence of the exchange of data. ***Data processing in*** the EU

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				Customs Data Hub ~~*and*~~ should comply with the relevant regulations for the processing of personal data and cybersecurity. The Commission and ***the EU Customs Authority in cooperation with*** the Member States should jointly design the EU Customs Data Hub. The Commission should also be tasked with governing, implementing and maintaining the EU Customs Data Hub, which may delegate to another Union body.
Recital 18a				
Y	27a			***(18a) Having regard to the role of the EU Customs Data Hub in ensuring the integrity and security of data treated in the Union for customs purposes, which is a fundamental interest of society, it is the duty of the competent authorities to take all measures necessary to protect the data managed in the EU Customs Data Hub, including personal data and other sensitive data relating to the flow of goods and the implementation of EU and national laws, from unauthorised access and any other genuine and*** Y

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				sufficiently serious threats to the integrity and security of such data. It is therefore necessary that the infrastructure and services through which the EU Customs Data Hub operates are made subject to certain conditions to ensure Union sovereignty in this respect. Respect of these conditions should be demonstrated through evidence, which may be complemented by security screening of natural and legal persons which is provided for under the law of the Union or a Member State. Furthermore, the EU Customs Data Hub should be designed as far as possible to avoid vendor lock-in situations.
Recital 18b				
27b		***(18b) Before the EU Customs Data Hub becomes fully operational, the Commission should have the option to plan and establish a pilot phase to test the functionalities that are relevant for the hub. Such a pilot phase should be voluntary for customs authorities, other***	**(18b) In order to ensure the reliability, interoperability and long-term sustainability of the EU Customs Data Hub, it is important that its development and maintenance adhere to internationally recognised standards and best practices in software engineering, system testing, piloting and acceptance**	

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		authorities, and economic operators.	**procedures. This includes comprehensive functional and non-functional testing, structured pilot phases involving representative stakeholders, and clearly defined acceptance criteria to validate performance, compliance and security. These measures are meant to ensure that the system can support harmonised customs formalities across the Union and meets the operational requirements of Member States and economic operators alike.**	
Recital 19				
Y 28	(19) In line with recent case-law of the European Court of Justice[1], it is appropriate to clarify that the automated exchange of information between economic operators and customs authorities through and by the EU Customs Data Hub does not exclude the responsibility of those authorities or of those operators in relation to the customs processes concerned. Even where the customs authorities' involvement is limited to that electronic communication via the EU Customs Data Hub, it	(19) In line with recent case-law of the European Court of Justice[1], it is appropriate to clarify that the automated exchange of information between economic operators and customs authorities through and by the EU Customs Data Hub does not exclude the responsibility of those authorities or of those operators in relation to the customs processes concerned. Even where the customs authorities' involvement is limited to that electronic communication via the EU Customs Data Hub, it	(19) **The EU Customs Data Hub aims to replace the existing electronic systems developed by the Member States and the Commission pursuant to Article 16(1) of Regulation (EU) No 952/2013, some of which are being progressively phased out in the course of the transition process. The national IT systems will not be revived in case the EU Customs Data Hub functionalities are not available within the set deadlines.** In line with recent case-law of the	Y

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	should be considered that a measure is adopted by those authorities, as if the EU Customs data Hub acted on behalf of the said authorities. 1. Case T-81/22 (OJ C 148, 4.4.2022).	should be considered that a measure is adopted by those authorities, as if the EU Customs data Hub acted on behalf of the said authorities. 1. Case T-81/22 (OJ C 148, 4.4.2022).	European Court of Justice[1], it is appropriate to clarify that the automated exchange of information between ~~economic operators and~~ customs authorities**, persons and other stakeholders** through and by the EU Customs Data Hub does not exclude the responsibility of those authorities or of those operators in relation to the customs processes concerned. Even where the customs authorities' involvement is limited to that electronic communication via the EU Customs Data Hub, it should be considered that a measure is adopted by those authorities, as if the EU Customs data Hub acted on behalf of the said authorities. 1. Case T-81/22 (OJ C 148, 4.4.2022).	
Recital 20				
29	(20) The EU Customs Data Hub should enable the exchange of data with other systems, platforms, or environments for the purpose of increasing the quality of data used by customs in fulfilling their tasks, as well as for sharing relevant customs data with other authorities, for the purpose	(20) The EU Customs Data Hub should enable the exchange of data with other systems, platforms, or environments for the purpose of increasing the quality of data used by customs in fulfilling their tasks, as well as for sharing relevant customs data with other authorities, for the purpose	(20) The EU Customs Data Hub should enable the exchange of data with other systems, platforms, or environments for the purpose of increasing the quality of data used by customs in fulfilling their tasks, as well as for sharing relevant customs data with other authorities, for the purpose	

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	of increasing the effectiveness of controls in the internal market. In line with the approach set out in Regulation (EU) .../… of the European Parliament and of the Council[1] and the European Interoperability Framework[2], the EU Customs Data Hub should foster cross-border and cross-sector interoperability in Europe. It should exploit the potential of existing sources of risk information available at Union level, such as the rapid alert systems for food and feed (RASFF) and for non-food products (Safety Gate), the Information and Communication System for Market Surveillance (ICSMS), the IP Enforcement Portal. It should underpin the development of strategic and operational cooperation, including information exchange and interoperability, between customs and other authorities, bodies and services, within their respective competences. Moreover, the EU Customs Data Hub should provide a wide range of advanced data analytics, also including through the use of artificial intelligence.	of increasing the effectiveness of controls in the internal market. In line with the approach set out in Regulation (EU) .../… of the European Parliament and of the Council[1] and the European Interoperability Framework[2], the EU Customs Data Hub should foster cross-border and cross-sector interoperability in Europe. It should exploit the potential of existing sources of risk information available at Union level, such as the rapid alert systems for food and feed (RASFF) and for non-food products (Safety Gate), the Information and Communication System for Market Surveillance (ICSMS), the IP Enforcement Portal. It should underpin the development of strategic and operational cooperation, including information exchange and interoperability, between customs and other authorities, bodies and services, within their respective competences. Moreover, the EU Customs Data Hub should provide a wide range of advanced data analytics, also including through the use of artificial intelligence.	of increasing the effectiveness of controls in the internal market. In line with the approach set out in Regulation (EU) ~~.../…~~ **2024/903** of the European Parliament and of the Council[1] and the European Interoperability Framework[2], the EU Customs Data Hub should foster cross-border and cross-sector interoperability in Europe. It should exploit the potential of existing sources of risk information available at Union level, such as the rapid alert systems for food and feed (RASFF) and for non-food products (Safety Gate), the Information and Communication System for Market Surveillance (ICSMS), the IP Enforcement Portal. It should underpin the development of strategic and operational cooperation, including information exchange and interoperability, between customs and other authorities, bodies and services, within their respective competences. Moreover, the EU Customs Data Hub should provide a wide range of advanced data analytics, also including through the use of artificial intelligence.	

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	That data analysis should be an enabler for risk analysis, economic analysis, and predictive analysis to anticipate possible risks with consignments coming to or moving from, the Union. To ensure better supervision of trade flows and a streamlined way of collaboration with authorities other than customs, the EU Customs Data Hub should be capable of making use of the framework of collaboration of the EU Single Window Environment for Customs and, where that framework cannot be used, offer those authorities a specific service through they can obtain the relevant data, provide and share information to the customs authorities and make sure that the sectorial requirements are complied with. This would be necessary in case the other authorities would not have an electronic system that could be federated with the EU Customs Data Hub. _____ 1. [OJ: Please insert in the text the number of the Regulation contained in document COM/2022/720 final – 2022/0379 (COD) and insert the number, date, title and OJ	That data analysis should be an enabler for risk analysis, economic analysis, and predictive analysis to anticipate possible risks with consignments coming to or moving from, the Union. To ensure better supervision of trade flows and a streamlined way of collaboration with authorities other than customs, the EU Customs Data Hub should be capable of making use of the framework of collaboration of the EU Single Window Environment for Customs and, where that framework cannot be used, offer those authorities a specific service through they can obtain the relevant data, provide and share information to the customs authorities and make sure that the sectorial requirements are complied with. This would be necessary in case the other authorities would not have an electronic system that could be federated with the EU Customs Data Hub. _____ 1. [OJ: Please insert in the text the number of the Regulation contained in document COM/2022/720 final – 2022/0379 (COD) and insert the number, date, title and OJ	That data analysis should be an enabler for risk analysis, economic analysis, and predictive analysis to anticipate possible risks with consignments coming to or moving from, the Union. To ensure better supervision of trade flows and a streamlined way of collaboration with authorities other than customs, the EU Customs Data Hub should be capable of making use of the framework of collaboration of the EU Single Window Environment for Customs and, where that framework cannot be used, offer those authorities a specific service through they can obtain the relevant data, provide and share information to the customs authorities and make sure that the sectorial requirements are complied with. This would be necessary in case the other authorities would not have an electronic system that could be federated with the EU Customs Data Hub. _____ 1. ~~[OJ: Please insert in the text the number of the Regulation contained in document COM/2022/720 final – 2022/0379 (COD) and insert the number, date, title and OJ~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	reference in this footnote.] Regulation (EU) ../…. of the European Parliament and of the Council laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) [COM/2022/720 final – 2022/0379 (COD)] (OJ L ..,…..2023, p. .). 2. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the committee of the regions European Interoperability Framework – Implementation Strategy (COM/2017/0134 final).	reference in this footnote.] Regulation (EU) ../…. of the European Parliament and of the Council laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) [COM/2022/720 final – 2022/0379 (COD)] (OJ L ..,…..2023, p. .). 2. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the committee of the regions European Interoperability Framework – Implementation Strategy (COM/2017/0134 final).	~~reference in this footnote.]~~ Regulation (EU) ~~../….~~**2024/903** of the European Parliament and of the Council **of 13 March 2024** laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) ~~[COM/2022/720 final – 2022/0379 (COD)]~~ (OJ L**, 2024/903, 22.3.2024** ~~..,…..2023, p. .).~~ 2. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the committee of the regions European Interoperability Framework – Implementation Strategy (COM/2017/0134 final).	
Recital 20a				
G 29a				***(20a) In order to test the functionalities of the EU Customs Data Hub before its entry into operation for all economic operators regardless of their status or customs process concerned, the Commission may decide to establish a pilot phase, on a voluntary basis. Such a pilot exercise would test implementation of certain processes and functions on a voluntary basis without legal obligation. For the sake of transparency and information to interested stakeholders, the Commission should make public*** G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				the planning, organisation and duration of the pilot and the functionalities to be applied and tested.
Recital 20b				
29b				***(20b) The EU Customs Data Hub should enable authorities, businesses, consumers and citizens to report goods to be imported into or exported from the EU that are not in compliance with relevant Union legislation applied by customs authorities. The information reported on those goods should be available in the EU Customs Data Hub and may be used for risk management purposes.***
Recital 21				
30	(21) Alongside the EU Customs Data Hub, Member States may develop their own applications to use data from the EU Customs Data Hub. For that purpose, and to decrease the time to market, Member States may entrust the EU Customs Authority with the finances and the mandate to develop such applications. In that case, the EU Customs	(21) Alongside the EU Customs Data Hub, Member States may develop their own applications to use data from the EU Customs Data Hub. For that purpose, and to decrease the time to market, Member States may entrust the EU Customs Authority with the finances and the mandate to develop such applications. In that case, the EU Customs	(21) Alongside the EU Customs Data Hub, Member States may develop their own applications to use data from the EU Customs Data Hub. ~~For that purpose, and to decrease the time to market, Member States may entrust the EU Customs Authority with the finances and the mandate to develop such applications. In that case,~~ the EU Customs	(21) Alongside the EU Customs Data Hub, Member States may develop their own applications to use data from the EU Customs Data Hub. ***Member States should ensure that their applications comply with the provisions of Directive (EU) 2022/2555 of the European Parliament and of the Council in particular in regard to***

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	Authority should develop the applications for the benefit of all Member States. This could be done by creating open-source code applications following the Share and Reuse Framework.	Authority should develop the applications for the benefit of all Member States. This could be done by creating open-source code applications following the Share and Reuse Framework.	Authority should develop the applications for the benefit of all Member States. This could be done by creating ~~open-source~~ **non-vender lock-in** code applications following the Share and Reuse Framework.	***cybersecurity risk-management measures***. For that purpose, and To decrease the time to market, Member States may entrust the EU Customs Authority with the finances and the mandate to develop such applications. In that case, the EU Customs Authority should develop the applications for the benefit of all Member States. This could be done by creating ***non-vender lock-in*** open-source code applications following the Share and Reuse Framework.
Recital 22				
31	(22) The EU Customs Data Hub should enable the following flow of data. Economic operators should be able to submit to or make available in it all relevant data required to fulfil customs legislation. That data should be processed at Union level and be enriched with Union-wide risk analysis. The resulting data should be made available for Member State's customs authorities, which would use the data to fulfil their obligations. Finally, the outcome of the controls performed following the retrieval of data	(22) The EU Customs Data Hub should enable the following flow of data. Economic operators should be able to submit to or make available in it all relevant data required to fulfil customs legislation. That data should be processed at Union level and be enriched with Union-wide risk analysis. The resulting data should be made available for Member State's customs authorities, which would use the data to fulfil their obligations. Finally, the outcome of the controls performed following the retrieval of data	(22) The EU Customs Data Hub should enable the following flow of data. ~~Economic operators~~ **Persons** should be able to submit to or make available in it all relevant data required to fulfil customs legislation. That data should be processed at Union level and be enriched with Union-wide risk analysis. The resulting data should be made available for Member State's customs authorities, which would use the data to fulfil their obligations. Finally, the outcome of the controls performed following the	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	from the EU Customs Data Hub should be reported back to that Data Hub.	from the EU Customs Data Hub should be reported back to that Data Hub.	retrieval of data from the EU Customs Data Hub should be reported back to that Data Hub. **The EU Customs Data Hub should enable that customs authority use its data with minimum delay and at configurable intervals ensuring that it can perform its mission and exercise its national competences without relying solely on the EU Customs Data Hub.**	
Recital 23				
Y	32 (23) The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In particular, it should	(23) The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In particular, it should	(23) The data submitted to the EU Custom Data Hub is to a large extent non-personal data submitted by economic operators of the goods they are trading with. Nevertheless, the data will also include personal data, in particular names of individuals acting for an economic operator or an authority. To ensure that personal data and commercial information are equally protected, it is appropriate that specific access rules, rules for confidentiality and conditions for the use of the EU Customs Data Hub are established by this Regulation. In particular, it should	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	be established which entities may access or process data stored or otherwise available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need ensure that the personal and confidential data collected for customs purposes are used for additional purposes only to the minimum extent necessary.	be established which entities may access or process data stored or otherwise available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need ensure that the personal and confidential data collected for customs purposes are used for additional purposes only to the minimum extent necessary.	be established which entities may ~~access or~~ process data ~~stored or otherwise~~ available in the EU Customs Data Hub, in addition to the persons, the Commission, the customs authorities and the EU Customs Authority, balancing the needs of these entities with the need ensure that the personal and confidential data collected for customs purposes are used for additional purposes only to the minimum extent necessary.	
Recital 23a				
Y 32a		***(23a) Without prejudice to the data protection rules, especially rules on sensitive customs data and commercially sensitive data, non-personal data should be made available to third parties for specific purposes, subject to appropriate justification and upon request. Economic operators should be given the choice to not allow such disclosure.***		Y
Recital 24				
Y 33	(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its	(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its	(24) To ensure that the European Anti-Fraud Office ('OLAF') can exercise its	Y

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	investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[1] and Council Regulation (EC) No 515/97[2]. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to request access to the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such,	investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[1] and Council Regulation (EC) No 515/97[2]. To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to ~~request~~***have*** access to ***and process*** the data in the EU Customs Data Hub. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should either obtain the possibility to process data directly within the EU Customs Data Hub or to extract data from the EU Customs Data Hub and process it through different means. As such,	investigations powers in relation to fraudulent activities that are affecting the interests of the Union, it is appropriate that it has access to data from the EU Customs Data Hub that is very similar to the access by the Commission. OLAF should therefore be entitled to process the data in accordance with the conditions relating to data protection in the relevant Union legislation, including Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council[1] and Council Regulation (EC) No 515/97[2]. ~~To ensure that EPPO can conduct its investigations on customs-related matters, it should be entitled to request access to the data in the EU Customs Data Hub~~. To preserve the functions that are performed in Member States' national IT systems, the tax authorities of the Member States should ~~either~~ obtain the possibility ~~to process data directly within the EU Customs Data Hub or~~ to extract data from the EU Customs Data Hub ~~and process it through different means~~. As such,	

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	authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council[3] and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council[4]. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub. _____	authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council[3] and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has access upon request to data in the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council[4]. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), should have access to non-personal data contained in the EU Customs Data Hub. _____	authorities responsible for food safety in accordance with Regulation Regulation (EU) 2017/625 of the European Parliament and of the Council[3] and the authorities responsible for market surveillance in accordance with Regulation (EU) 2019/1020 should be provided with the right services and tools in the EU Customs Data Hub so that they can use the relevant customs data to contribute to enforcing the relevant Union legislation and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union. It is appropriate that Europol has ~~access upon~~**the right to** request ~~to data in~~ **data from** the EU Customs Data Hub to be able to perform its tasks as specified in Regulation (EU) 2016/794 of the European Parliament and of the Council[4]. All other Union and national bodies and authorities, including the European Border and Coast Guard Agency (Frontex), ~~should have access~~ **may have request** to non-personal data contained in the EU Customs Data Hub.	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	1. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1). 2. Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1). 3. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council	1. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1). 2. Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1). 3. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council	1. Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No 1074/1999 (OJ L 248, 18.9.2013, p. 1). 2. Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (OJ L 82, 22.3.1997, p. 1). 3. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC,	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1). 4. Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).	Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1). 4. Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).	90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1). 4. Regulation (EU) 2016/794 of the European Parliament and of the Council of 11 May 2016 on the European Union Agency for Law Enforcement Cooperation (Europol) and replacing and repealing Council Decisions 2009/371/JHA, 2009/934/JHA, 2009/935/JHA, 2009/936/JHA and 2009/968/JHA (OJ L 135, 24.5.2016, p. 53).	
Recital 24a				
Y 33a		***(24a) Pursuant to Article 24 of Council Regulation (EU) 2017/1939[1a], the competent customs authorities should without undue delay report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation. The competent customs authorities should refrain from taking measures which could jeopardize the confidentiality of criminal investigations into the same facts of the competent national judicial or law enforcement authority or the EPPO, when requested to do so by these authorities.***		Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		1a. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).		
Recital 25				
34	(25) The rules and provisions regarding access to EU Customs Data Hub and exchange of information should not affect the Customs Information System ('CIS') established by Council Regulation (EC) No 515/97 and reporting obligations under Article 24 of Regulation (EU) 2019/1896 of the European Parliament and of the Council on the European Border and Coast Guard.	(25) The rules and provisions regarding access to EU Customs Data Hub and exchange of information should not affect the Customs Information System ('CIS') established by Council Regulation (EC) No 515/97 and reporting obligations under Article 24 of Regulation (EU) 2019/1896 of the European Parliament and of the Council on the European Border and Coast Guard.	(25) The rules and provisions regarding access to EU Customs Data Hub and exchange of information should not affect the Customs Information System ('CIS') established by Council Regulation (EC) No 515/97 ~~and reporting obligations under Article 24 of Regulation (EU) 2019/1896 of the European Parliament and of the Council on the European Border and Coast Guard~~.	
Recital 26				
35	(26) The Commission should lay down the modalities for access of all these authorities in implementing rules, after assessing the existing safeguards that each authority or category of authorities has in place for ensuring the correct treatment of personal and commercially sensitive data.	*deleted*	*(26)* The Commission should lay down the modalities for access of all these authorities in implementing rules, after assessing the existing safeguards that each authority or category of authorities has in place for ensuring the correct treatment of personal and commercially sensitive data.	
Recital 27				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
36	(27) It is appropriate that the EU Customs Data Hubs stores personal data for a maximum period of 10 years. This period is justified in light of the possibility for customs authorities to notify the customs debt up to 10 years after having received the necessary information about a consignment, as well as to ensure that the Commission, the EU Customs Authority, OLAF, customs and authorities other than customs can cross-check the information in the EU Customs Data Hub against the information stored in and exchanged with other systems. Moreover, this period of time should be aligned with the storage period required by other legislation applied by the customs authorities, where such legislation is relevant for customs controls. It is also appropriate that whenever personal data is required for the purposes of judicial and administrative proceedings, investigations and during post-clearance controls, the retention period is suspended to avoid that personal data is erased and cannot be used for those purposes.	(27) It is appropriate that the EU Customs Data Hubs stores personal data for a maximum period of 10 years. This period is justified in light of the possibility for customs authorities to notify the customs debt up to 10 years after having received the necessary information about a consignment, as well as to ensure that the Commission, the EU Customs Authority, OLAF, ***EPPO***, customs and authorities other than customs can cross-check the information in the EU Customs Data Hub against the information stored in and exchanged with other systems. Moreover, this period of time should be aligned with the storage period required by other legislation applied by the customs authorities, where such legislation is relevant for customs controls. It is also appropriate that whenever personal data is required for the purposes of judicial and administrative proceedings, investigations and during post-clearance controls, the retention period is suspended to avoid that personal data is erased and cannot be used for those purposes.	(27) It is appropriate that the EU Customs Data ~~Hubs~~**Hub** stores personal data for a maximum period of 10 years. This period is justified in light of the possibility for customs authorities to notify the customs debt up to 10 years after having received the necessary information about a consignment, as well as to ensure that the Commission, the EU Customs Authority, OLAF, customs and authorities other than customs can cross-check the information in the EU Customs Data Hub against the information stored in and exchanged with other systems. Moreover, this period of time should be aligned with the storage period required by other legislation applied by the customs authorities, where such legislation is relevant for customs controls. It is also appropriate that whenever personal data is required for the purposes of judicial and administrative proceedings, investigations and during post-clearance controls, the retention period is suspended to avoid that personal data is erased and cannot be used for those purposes.	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Recital 28				
37	(28) The protection of personal and other data in the EU Customs Data Hub should also include rules on the restriction of rights of data subjects. It is therefore appropriate that the customs authorities, the Commission or the EU Customs Authority could restrict the right of data subjects where necessary to ensure that enforcement activities, risk analysis and customs controls are not jeopardised. Moreover, such restrictions could also be applied where necessary for the purpose of protecting judicial or administrative proceedings following enforcement activities. The restrictions should be duly justified against the activities and prerogatives of customs and limited to the time necessary to preserve those prerogatives.	(28) The protection of personal and other data in the EU Customs Data Hub should also include rules on the restriction of rights of data subjects. It is therefore appropriate that the customs authorities, the Commission or the EU Customs Authority could restrict the right of data subjects where necessary to ensure that enforcement activities, risk analysis and customs controls are not jeopardised. Moreover, such restrictions could also be applied where necessary for the purpose of protecting judicial or administrative proceedings following enforcement activities. The restrictions should be duly justified against the activities and prerogatives of customs and limited to the time necessary to preserve those prerogatives.	(28) The protection of personal and other data in the EU Customs Data Hub should also include rules on the restriction of rights of data subjects. It is therefore appropriate that the customs authorities, the Commission or the EU Customs Authority could restrict the right of data subjects where necessary to ensure that enforcement activities, risk analysis and customs controls are not jeopardised. Moreover, such restrictions could also be applied where necessary for the purpose of protecting judicial or administrative proceedings following enforcement activities. The restrictions should be duly justified against the activities and prerogatives of customs and limited to the time necessary to preserve those prerogatives.	
Recital 29				
38	(29) Any processing of personal data under this Regulation should be carried out in compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the	(29) Any processing of personal data under this Regulation should be carried out in compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the	(29) Any processing of personal data under this Regulation should be carried out in compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	European Parliament and of the Council, or Directive (EU) 2016/680 of the European Parliament and of the Council, within their respective scope of application.	European Parliament and of the Council, or Directive (EU) 2016/680 of the European Parliament and of the Council, within their respective scope of application.	European Parliament and of the Council, or Directive (EU) 2016/680 of the European Parliament and of the Council, within their respective scope of application.	
Recital 30				
39	(30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on [...].	(30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on ~~[...]~~ ***11 July 2023***. ***The European Data Protection Supervisor recalls, from his nine recommendations, that the risk criteria to be used to select persons by means of an automated processing, when resulting in individual decisions, should be based on circumstances that are reliable and directly linked to objective factors, not entail a direct or indirect risk of discrimination, such as race, ethnic origin, religion, political orientation, sexual orientation, and not be excessively broad.***	(30) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 and delivered an opinion on **11 July 2023 (Opinion 31/2023)** ~~[...]~~.	
Recital 30a				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Y 39a		***(30a) In order to establish a common framework for the customs union, it is necessary for the European Union Single Window Environment for Customs (the 'EU Single Window Environment for Customs') to be integrated in the Union Customs Code. Therefore, Regulation (EU) 2022/2399 of the European Parliament and of the Council[1a] should be repealed and the EU Single Window Environment for Customs is added to this Regulation.*** ***1a. Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1)***		Y
Recital 30b				
Y 39b		***(30b) To achieve a fully digital environment and an efficient goods clearance process for all parties involved in international trade, it is necessary to establish common rules for a harmonised and integrated EU Single Window Environment for Customs. That environment***		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		should include the EU Customs Data Hub and the Union non-customs systems referred to in Annex Ia of this Regulation. The EU Customs Data Hub should enable the exchange of information with Union non-customs systems in accordance with the Single Window Environment for Customs. The EU Single Window Environment for Customs should be developed taking account of the possibilities for trustworthy identification and authentication offered by Regulation (EU) No 910/2014 of the European Parliament and of the Council[1a] and the 'once-only' principle, where appropriate, as reiterated in Regulation (EU) 2018/1724 of the European Parliament and of the Council[1b]. To implement the EU Single Window Environment for Customs, it is necessary to establish, on the basis of the pilot project, a certificates exchange system, namely the electronic European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX), that interconnects the EU Customs		

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Data Hub and Union non-customs systems managing specific non-customs formalities. It is also necessary to integrate the EU Customs Data Hub into the EU Single Window Environment for Customs, and establish a set of rules on digital administrative cooperation within the EU Single Window Environment for Customs. _____ ***1a. Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73).*** ***1b. Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 (OJ L 295, 21.11.2018, p. 1).***		
Recital 30c				
Y	39c	***(30c) The EU Single Window Environment for Customs should be aligned to and made as interoperable as possible with other existing or future customs-related systems, such as the***		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		system of centralised clearance under this Regulation. Where relevant, synergies between the European Maritime Single Window environment established by Regulation (EU) 2019/1239 of the European Parliament and of the Council[1a] and the EU Single Window Environment for Customs should be sought. ***1a. Regulation (EU) 2019/1239 of the European Parliament and of the Council of 20 June 2019 establishing a European Maritime Single Window environment and repealing Directive 2010/65/EU (OJ L 198, 25.7.2019, p. 64).***		
Recital 30d				
Y	39d	***(30d) It is necessary for the EU Single Window Environment for Customs to integrate solutions that ensure a high level of cybersecurity in order, as far as possible, to prevent attacks that could disrupt the customs and non-customs systems, harm security of trade or inflict damage on the economy of the Union. The cybersecurity standards should be designed to evolve at the same pace as the regulatory requirements for network information security. In***		Y

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		developing, operating and maintaining the EU Single Window Environment for Customs, the Commission and the Member States should follow appropriate guidelines issued by the European Union Agency for Cybersecurity (ENISA) regarding cybersecurity.		
Recital 30e				
39e		***(30e) The exchange of digital information through EU CSW-CERTEX should cover Union non-customs formalities laid down in Union legislation other than customs legislation that customs authorities are entrusted to enforce. Union non-customs formalities comprise all operations which are to be carried out by a natural person, an economic operator or a partner competent authority for the international movement of goods, including the part of the movement between Member States, when required. Those formalities impose different obligations for the import, export or transit of certain goods, and their verification through***		

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		customs controls is fundamental to the effective functioning of the EU Single Window Environment for Customs. EU CSW-CERTEX should cover digitalised formalities laid down in Union legislation and managed by partner competent authorities in electronic Union non-customs systems, storing the relevant information from all Member States required for goods clearance. It is therefore appropriate to identify the Union non-customs formalities and the respective Union non-customs systems that should be subject to digital cooperation through EU CSW-CERTEX. In particular, the definition of Union non-customs systems should be broad and should encompass the different situations and legal formulations in the Union legal acts that have enabled or will enable the creation and use of those systems. Moreover, it is also appropriate to specify the dates by which the specific Union non-customs system covering a Union non-customs formality and the EU Customs Data Hub should be		

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		interconnected to EU CSW-CERTEX. Those dates should reflect the dates established in Union legislation other than customs legislation for the fulfilment of the specific Union non-customs formality, in order to allow compliance through the EU Single Window Environment for Customs. In particular, EU CSW-CERTEX should initially cover sanitary and phytosanitary requirements, rules regulating the import of organic products, environmental requirements in relation to fluorinated greenhouse gases and ozone depleting substances, and formalities related to the import of cultural goods.		
Recital 30f				
Y 39f		***(30f) EU CSW-CERTEX should facilitate information exchange between the EU Customs Data Hub and Union non-customs systems. Accordingly, when an economic operator submits a customs declaration or re-export declaration, which requires Union non-customs formalities to***		Y

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		have been fulfilled, it should be possible for customs authorities and partner competent authorities to automatically and effectively exchange and verify the information that is required for the customs clearance process. Improved digital cooperation and coordination between customs authorities and partner competent authorities should lead to more integrated, faster and simpler paperless processes for goods clearance and better enforcement of and compliance with Union non-customs formalities.		
Recital 30g				
Y 39g		***(30g) The Commission, in collaboration with the Member States, should develop, integrate and operate EU CSW-CERTEX, including the provision of appropriate training on its functioning and implementation to Member States. To provide appropriate, harmonised and standardised single window services at Union level for Union non-customs formalities, the Commission should connect each of the Union non-customs***		Y

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		systems with EU CSW-CERTEX. The Commission should be responsible for interconnecting the EU Customs Data Hub with EU CSW-CERTEX, assisted, where necessary, by the EU Customs Authority.		
Recital 31				
40	(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing	(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards in the financial risk arena for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing	(31) A Union-level customs risk management layer is fundamental for ensuring a harmonised application of customs controls in Member States. There is currently a common risk management framework comprising the possibility of identifying common priority controls areas and common risk criteria and standards ~~in the financial risk arena~~ for carrying out customs controls, but it has significant shortcomings. In order to address the lack of harmonised application of customs controls and of harmonised risk management harming the financial and non-financial interests of the Union and of the Member States, it is appropriate to revise the rules to establish a more solid risk management approach addressing	

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	both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security.	both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security. ***This requires close collaboration with competent authorities enforcing other legislation applied by customs, with a specific focus on collaboration with market surveillance authorities.***	both financial and non-financial risks. This includes tackling the structural challenges on the risk management of financial risks identified by the European Court of Auditors. In particular, it is appropriate to describe which activities are comprised in customs risk management, in a cyclical approach. It is also important to identify the roles and responsibilities of the **Council, the** Commission, the EU Customs Authority and the customs authorities of the Member States. It is also essential to provide that the Commission may establish common priority controls areas and common risk criteria and standards, and may identify specific areas in the domain of other legislation applied by the customs authorities that deserve priority for common risk management and controls, without compromising security.	

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Recital 32								
Y	41	(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be implemented, or reasons provided as to why they were not applied. The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with law enforcement and security authorities in particular, Union-level risk management should,	(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be implemented, or reasons provided as to why they were not applied. ***In line with the principle of 'comply or explain', these control recommendations should be implemented, or compelling reasons provided for not applying them. A framework should be established to give certainty on situations where it is permissible to deviate from these recommendations, for instance, when other pressing priorities prevail***. The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of	(32) It is therefore appropriate to introduce Union-level risk management activities and provisions to ensure the collection at Union level of comprehensive data relevant for risk management including results and evaluation of all controls. It provides for common risk analysis and the issue of corresponding Union control recommendations to customs authorities. Those control recommendations should be **taken into account, or explanations** ~~implemented, or reasons~~ provided as to why they were not applied. The possibility to issue an instruction that goods destined for the Union may not be loaded or transported should also be provided for. The analysis of Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with law enforcement and ~~security~~ authorities in particular, Union-		Y

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	where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime.	Union-level risks and threats should be based on constantly updated Union-level data and should identify the measures and controls to be performed at the border crossing points of entry and exit of the Union territory. In the context of cooperation with law enforcement and security authorities in particular, Union-level risk management should, where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime. ***Serious or repeated infringement of other legislation applied by customs and detected by customs or other competent authorities should have an impact on the risk profile of importers, exporters or deemed importers.***	level risk management should, where possible, contribute to and benefit from strategic analyses and threat assessments conducted at Union level, including those carried out by the European Union Agency for Law Enforcement Cooperation (Europol) and the European Border and Coast Guard Agency (Frontex) to contribute to the efficient and effective prevention of, and the fight against, crime.	
Recital 33				

Presidency

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
42	(33) The process of placing goods in a customs procedure needs to be revisited to reflect the new roles and responsibilities of the persons involved in the procedure. Thus, the responsibility for providing the information to the customs authorities is to be assumed by the person responsible for the goods: the importer, the exporter or the holder of the transit procedure, as opposed to the declarant. They should provide or make available the data to customs as soon as this is available and in any case before the release of the goods for a customs procedure, in order to allow the customs authorities to carry out a risk analysis and to take appropriate measures. As the deemed importers in e-commerce have a higher volume of transactions and the obligation to calculate the customs debt at the moment of the sale, as opposed to the moment in which goods are released, it is appropriate to adapt the timing of their reporting obligation. Deemed importers should therefore provide data on their sales of goods to be imported at the latest on the day	(33) The process of placing goods in a customs procedure needs to be revisited to reflect the new roles and responsibilities of the persons involved in the procedure. Thus, the responsibility for providing the information to the customs authorities is to be assumed by the person responsible for the goods: the importer, the exporter or the holder of the transit procedure, as opposed to the declarant. They should provide or make available the data to customs as soon as this is available and in any case before the release of the goods for a customs procedure, in order to allow the customs authorities to carry out a risk analysis and to take appropriate measures. As the deemed importers in e-commerce have a higher volume of transactions and the obligation to calculate the customs debt at the moment of the sale, as opposed to the moment in which goods are released, it is appropriate to adapt the timing of their reporting obligation. Deemed importers should therefore provide data on their sales of goods to be imported at the latest on the day	(33) The process of placing goods in a customs procedure needs to be revisited to reflect the new roles and responsibilities of the persons involved in the procedure. Thus, the responsibility for providing the information to the customs authorities is to be assumed by the person responsible for the goods: the importer, the exporter or the holder of the transit procedure, as opposed to the declarant. They should provide or make available the data to customs as soon as this is available and in any case before the release of the goods for a customs procedure, in order to allow the customs authorities to carry out a risk analysis and to take appropriate measures. As the deemed importers in e-commerce have a higher volume of transactions and the obligation to calculate the customs debt at the moment of the sale, as opposed to the moment in which goods are released, it is appropriate to adapt the timing of their reporting obligation. Deemed importers should therefore provide data on their sales of goods to be imported at the latest on the day	

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	after the acceptance of the payment. By contrast, in duly justified circumstances, the customs authorities should be able to authorise Trust and Check traders to complete the data on their released goods at a later stage, as these traders constantly share data on their transactions with customs and should be considered reliable. Such circumstances could be the impossibility of determining the final customs value of the goods at the moment of release because it is linked to a futures contract, or the need to obtain the relevant supporting documents without these having an impact on the calculation of the customs debt.	after the acceptance of the payment. By contrast, in duly justified circumstances, the customs authorities should be able to authorise Trust and Check traders to complete the data on their released goods at a later stage, as these traders constantly share data on their transactions with customs and should be considered reliable. Such circumstances could be the impossibility of determining the final customs value of the goods at the moment of release because it is linked to a futures contract, or the need to obtain the relevant supporting documents without these having an impact on the calculation of the customs debt.	after the acceptance of the payment. By contrast, in duly justified circumstances, the customs authorities should be able to authorise Trust and Check traders to complete the data on their released goods at a later stage, as these traders constantly share data on their transactions with customs and should be considered reliable. Such circumstances could be the impossibility of determining the final customs value of the goods at the moment of release because it is linked to a futures contract, or the need to obtain the relevant supporting documents without these having an impact on the calculation of the customs debt.	
Recital 34				
43	(34) To simplify the customs process for the entry of goods into the customs territory of the Union while ensuring that there is a single person responsible for those goods, different actors in the supply chain should provide their part of the relevant information on the goods concerned and link it to a specific consignment. Goods	(34) To simplify the customs process for the entry of goods into the customs territory of the Union while ensuring that there is a single person responsible for those goods, different actors in the supply chain should provide their part of the relevant information on the goods concerned and link it to a specific consignment. Goods	(34) To simplify the customs process for the entry of goods into the customs territory of the Union while ensuring that there is a single person responsible for those goods, different actors in the supply chain should provide their part of the relevant information on the goods concerned and link it to a specific consignment. Goods	

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	should enter only if there is an importer established in the Union that takes the responsibility for those goods. The importer should provide information on the goods to customs and the customs procedure to which they should be placed, at the earliest possible stage, if possible before the goods physically arrive. A service provider or customs agent should be able to provide the information on the importer's name and behalf, but the importer remains responsible for ensuring compliance of the goods with the financial and non-financial risks. The carriers effectively bringing the goods should also provide some information on the goods before loading or arrival ('advance cargo information') and should link their information to the importer's information where this has been previously submitted, without necessarily having access to all the data that the importer has provided. In addition, to cater for the more complex supply chains and transport networks, other persons may be required to complete the information on the	should enter only if there is an importer established in the Union that takes the responsibility for those goods. The importer should provide information on the goods to customs and the customs procedure to which they should be placed, at the earliest possible stage, if possible before the goods physically arrive. A service provider or customs agent should be able to provide the information on the importer's name and behalf, but the importer remains responsible for ensuring compliance of the goods with the financial and non-financial risks. The carriers effectively bringing the goods should also provide some information on the goods before loading or arrival ('advance cargo information') and should link their information to the importer's information where this has been previously submitted, without necessarily having access to all the data that the importer has provided. In addition, to cater for the more complex supply chains and transport networks, other persons may be required to complete the information on the	should enter only if there is an importer established in the Union that takes the responsibility for those goods. The importer should provide information on the goods to customs and the customs procedure to which they should be placed, at the earliest possible stage, if possible before the goods physically arrive. A service provider or customs agent should be able to provide the information on the importer's name and behalf, but the importer remains responsible for ensuring compliance of the goods with the financial and non-financial risks. The carriers effectively bringing the goods should also provide some information on the goods before loading or arrival ('advance cargo information') and should link their information to the importer's information where this has been previously submitted, without necessarily having access to all the data that the importer has provided. In addition, to cater for the more complex supply chains and transport networks, other persons may be required to complete the information on the	

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	goods to be brought to the customs territory of the Union. The importer, the carrier or any other person submitting information to customs should be obliged to amend it where they know that the information is no longer correct but before the customs authorities have detected irregularities that they would like to control.	goods to be brought to the customs territory of the Union. The importer, the carrier or any other person submitting information to customs should be obliged to amend it where they know that the information is no longer correct but before the customs authorities have detected irregularities that they would like to control.	goods to be brought to the customs territory of the Union. The importer, the carrier or any other person submitting information to customs should be obliged to amend it where they know that the information is no longer correct but before the customs authorities have detected irregularities that they would like to control.	
Recital 35				
Y 44	(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival. However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the	(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival***, using where applicable the European Maritime Single Window Environment pursuant to Regulation (EU) 2019/1239***.	(35) The customs authorities responsible for the place of first entry of the goods should carry out a risk analysis of the available information on those goods and be entitled to take a wide range of **risk** mitigation measures if they detect a risk, including requesting controls before loading or upon arrival of the goods to the customs territory of the Union, by another customs authority or by other authorities. The carrier is generally in the best position to know when the goods have arrived so they should notify customs of such arrival. However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the	Y

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	arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.	However, to cater for the more complex supply chains and transport networks, other persons may be required to notify the arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.	arrival of the goods to the customs authorities for their risk analysis. In order to ensure that the customs authorities have advance cargo information on all goods brought to the customs territory of the Union, the carrier should be prevented from unloading goods for which there is no information, unless the customs authorities have requested the carrier to present the goods or there is an emergency situation requiring the unloading of the goods. By contrast, to smoothen the process of entry of goods for which the customs authorities have the appropriate advance cargo information, the carrier should not be required to present the goods to customs in all cases but only where the customs authorities so request or where other legislation applied by the customs authorities so requires.	
Recital 36				

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Y 45	(36) The non-Union goods that are brought to the customs territory of the Union should be considered to be in temporary storage from the moment the carrier notifies their arrival until their placement under a customs procedure unless they are already placed in transit. To ensure appropriate customs supervision, this situation should be limited in time. It should not last more than 10 days, except in exceptional cases. If the importer needs to store the goods for a longer period, the goods should be in a customs warehouse, where the goods can be stored without time limit. The existing authorisations for temporary storage locations should therefore be converted into customs warehouse authorisations if the relevant requirements are met.	(36) The non-Union goods that are brought to the customs territory of the Union should be considered to be in temporary storage from the moment the carrier notifies their arrival until their placement under a customs procedure unless they are already placed in transit. To ensure appropriate customs supervision, this situation should be limited in time. It should not last more than 10 days, except in exceptional cases. If the importer needs to store the goods for a longer period, the goods should be in a customs warehouse, where the goods can be stored without time limit. The existing authorisations for temporary storage locations should therefore be converted into customs warehouse authorisations if the relevant requirements are met.	(36) The non-Union goods that are brought to the customs territory of the Union should be considered to be in temporary storage from the moment the carrier notifies their arrival until their placement under a customs procedure unless they are already placed in transit. To ensure appropriate customs supervision, this situation should be limited in time. It should not last more than ~~10~~**90** days, except in exceptional cases. ~~If the importer needs to store the goods for a longer period, the goods should be in a customs warehouse, where the goods can be stored without time limit. The existing authorisations for temporary storage locations should therefore be converted into customs warehouse authorisations if the relevant requirements are met.~~	Y
Recital 37				
Y 46	(37) It is necessary to maintain the rules that determine whether the goods are Union or non-Union goods and whether the status of Union goods can be presumed or needs to be proven, particularly	(37) It is necessary to maintain the rules that determine whether the goods are Union or non-Union goods and whether the status of Union goods can be presumed or needs to be proven, particularly	(37) It is necessary to maintain the rules that determine whether the goods are Union or non-Union goods and whether the status of Union goods can be presumed or needs to be proven, particularly	Y

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	where the goods temporarily leave the customs territory of the Union.	where the goods temporarily leave the customs territory of the Union.	where the goods temporarily leave the customs territory of the Union.	
Recital 38				
47	(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should depend on the other authorities' reply. To avoid blocking both traders and	(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should depend on the other authorities' reply. To avoid blocking both traders and	(38) Once the customs authorities have the information necessary for the relevant procedure, based on risk analysis, they should decide whether to perform further controls on the goods, to release them, to refuse or suspend their release or to let the time pass so the goods are considered released. The customs authorities should do so in cooperation with other authorities, where necessary. Accordingly, the customs authorities should refuse the release of the goods where they have evidence that the goods do not comply with applicable legal requirements. Where the customs authorities need to consult other authorities to determine whether or not the goods comply, they should suspend the release at least until the consultation takes place. In these cases, the customs authorities' subsequent decision on the goods should depend on the other authorities' reply. To avoid blocking both traders and	

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	authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods for a maximum of 15 days. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control after a reasonable period of time should be considered released. The Commission should be entitled to define this period of time in delegated rules, adapting it, where necessary, to the type of traffic or type of border crossing points.	authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods ~~*for a maximum of 15 days*~~. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control ~~*after a reasonable period of time*~~***as soon as possible and at the latest within 30 calendar days*** should be considered released. ~~*The Commission should be entitled to define this period of time in delegated rules, adapting it, where necessary, to the type of traffic or type of border crossing points.*~~	authorities in the cases in which concluding on compliance requires some time, the customs authorities should have the possibility to release the goods on the condition that the trader continues informing about the location of the goods for a maximum of 15 days. Finally, in order to provide legal certainty to the traders that have provided the information on time without obliging the customs authorities to react to every consignment, the goods that have not been selected for a control after a reasonable period of time should be considered released. The Commission should be entitled to define this period of time in delegated rules, adapting it, where necessary, to the type of traffic or type of border crossing points.	
Recital 39				
48	(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under	(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under	(39) To the extent that Trust and Check traders provide customs full access to their systems, records and operations and are considered reliable, they should be able to release their goods under	

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	the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time.	the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time. ***Trust and Check status should not be given to persons with repeated or serious infringements to other Union***	the supervision of the customs authorities but without waiting for their intervention. Accordingly, Trust and Check traders should be able to release goods for any entry procedure at receipt at final destination of the goods or for any exit procedure at the place of delivery of the goods. As the Trust and Check traders are considered transparent, the arrival and/or the delivery should be properly recorded in the EU Customs Data Hub. These operators should be obliged to inform the customs authorities where a problem arises so that those authorities can take a final decision on the release. Where the internal controls systems of the Trust and Check traders are robust enough, the customs authorities should be able, in cooperation with other authorities, to authorise the traders to perform certain checks on their own. However, the customs authorities should retain the possibility to control the goods at any time.	

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		legislation applied by customs authorities.		
Recital 40				
49	(40) It is appropriate to provide measures to regulate the transition from a system based on customs declarations to a system based on the provision of information to the central EU Customs Data Hub. Operators should have the possibility to lodge customs declarations to declare their intention to place goods under customs procedure during the transition period. However, as soon as the capabilities of the EU Customs Data Hub are available, operators should also be given the possibility to provide or make available information to the customs authorities through the EU Customs Data Hub, and the customs authorities should no longer authorise any operator to apply for simplifications in relation to the customs declaration. At the end of the transition period, all the authorisations should cease to be valid, as customs declarations will no longer exist.	(40) It is appropriate to provide measures to regulate the transition from a system based on customs declarations to a system based on the provision of information to the central EU Customs Data Hub. Operators should have the possibility to lodge customs declarations to declare their intention to place goods under customs procedure during the transition period. However, as soon as the capabilities of the EU Customs Data Hub are available, operators should also be given the possibility to provide or make available information to the customs authorities through the EU Customs Data Hub, and the customs authorities should no longer authorise any operator to apply for simplifications in relation to the customs declaration. At the end of the transition period, all the authorisations should cease to be valid, as customs declarations will no longer exist.	(40) It is appropriate to provide measures to regulate the transition from a system based on customs declarations to a system based on the provision of information to the central EU Customs Data Hub. Operators should have the possibility to lodge customs declarations to declare their intention to place goods under customs procedure during the transition period. However, as soon as the capabilities of the EU Customs Data Hub are available, operators should also be given the possibility to provide or make available information to the customs authorities through the EU Customs Data Hub, and the customs authorities should no longer authorise any operator to apply for simplifications in relation to the customs declaration. At the end of the transition period, all the authorisations should cease to be valid, as customs declarations will no longer exist.	
Recital 40a				

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49a			**(40a) The precise identification of the person acting as "importer" depends on the stage and the nature of the customs process in question. There should be only one importer at a time.**	
Recital 40b				
49b			**(40b) In case of distance sales it is considered that the supplier or the facilitator is the person that determines that goods from a third country are to be brought into the customs territory of the Union because they are those determining the chain of supply and holding the risk for loss, damage or delay up to the delivery of the goods to the consumer. Therefore, for distance sales, the person supplying or the person facilitating distance sales of goods should be deemed to be the importer for the purpose of this regulation.**	
Recital 40c				
49c			**(40c) The person supplying or facilitating distance sales of goods to be imported from third**	

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			countries into the customs territory of the Union who is responsible to provide the information on distance sales before the release of the goods, should identify himself as importer to the customs authorities. The person so identified should be thus liable for payment of any customs duties and other charges applicable, and be responsible for all the obligations stemming from the relevant other legislation applied by the customs authorities.	
Recital 40d				
Y 49d			**(40d) When a person supplying or facilitating distance sales of goods to be imported from third countries into the customs territory of the Union is not established in the customs territory of the Union, distance sales can only be placed under customs procedure when an indirect representative having the status of authorised economic operator places the goods under his own name and on behalf of the deemed**	Y

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			importer and assumes the rights and obligations of the deemed importer in this regard.	
Recital 41				
50	(41) Article 29 of the Treaty on the Functioning of the European Union (TFEU) requires that products coming from third countries are to be considered in free circulation if the import formalities have been complied with and customs duties or charges having equivalent effect have been levied. However, the release for free circulation should not be understood as a proof of compliance with other legislation applied by the customs authorities when the latter imposes specific requirements for goods to be sold or consumed in the internal market.	(41) Article 29 of the Treaty on the Functioning of the European Union (TFEU) requires that products coming from third countries are to be considered in free circulation if the import formalities have been complied with and customs duties or charges having equivalent effect have been levied. However, the release for free circulation should not be understood as a proof of compliance with other legislation applied by the customs authorities when the latter imposes specific requirements for goods to be sold or consumed in the internal market.	(41) Article 29 ~~of the Treaty on the Functioning of the European Union (TFEU)~~**TFEU** requires that products coming from third countries are to be considered in free circulation if the import formalities have been complied with and customs duties or charges having equivalent effect have been levied. However, the release for free circulation should not be understood as a proof of compliance with other legislation applied by the customs authorities when the latter imposes specific requirements for goods to be sold or consumed in the internal market.	
Recital 42				
51	(42) The process of taking goods outside the customs territory of the Union should be streamlined and simplified, in line with the entry process. Thus, it is appropriate to require that there a person established in the Union	(42) The process of taking goods outside the customs territory of the Union should be streamlined and simplified, in line with the entry process. Thus, it is appropriate to require that there a person established in the Union	(42) The process of taking goods outside the customs territory of the Union should be streamlined and simplified, in line with the entry process. Thus, it is appropriate to require that there a person established in the Union	

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	should be responsible for the goods, that is the exporter. The exporter should provide or make available to customs the relevant information prior to taking the goods out of the Union, indicating whether these are Union or non-Union goods to be exported, and adapting the information necessary. In order to simplify the process and avoid potential loopholes, the concept of export should include the exit of non-Union goods, thereby encompassing also the concept of 're-export', which was previously regulated as a separate concept.	should be responsible for the goods, that is the exporter. The exporter should provide or make available to customs the relevant information prior to taking the goods out of the Union, indicating whether these are Union or non-Union goods to be exported, and adapting the information necessary. In order to simplify the process and avoid potential loopholes, the concept of export should include the exit of non-Union goods, thereby encompassing also the concept of 're-export', which was previously regulated as a separate concept.	should be responsible for the goods, that is the exporter. The exporter should provide or make available to customs the relevant information prior to taking the goods out of the Union, indicating whether these are Union or non-Union goods to be exported, and adapting the information necessary~~. In order to simplify the process and avoid potential loopholes, the concept of export should include the exit of non-Union goods, thereby encompassing also the concept of 're-export', which was previously regulated as a separate concept.~~	
Recital 43				
Y	52 (43) To ensure that there is proper risk management of the goods taken out of the customs territory of the Union, the customs office responsible of export should be required to carry out a risk analysis of the information on the goods and to take or request the appropriate measures before the goods exit. Those measures should include requesting controls to be carried out by the customs office responsible for the place of	(43) To ensure that there is proper risk management of the goods taken out of the customs territory of the Union, the customs office responsible of export should be required to carry out a risk analysis of the information on the goods and to take or request the appropriate measures before the goods exit. Those measures should include requesting controls to be carried out by the customs office responsible for the place of	(43) To ensure that there is proper risk management of the goods taken out of the customs territory of the Union, the customs office responsible of export should be required to carry out a risk analysis of the information on the goods and to take or request the appropriate measures before the goods exit. Those measures should include requesting controls to be carried out by the customs office responsible for the place of	Y

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	dispatch of the goods and the customs office of exit and, if necessary, by other authorities, in addition to the measures provided under the release for a customs procedure, which are also applicable where the goods are to be placed under export.	dispatch of the goods and the customs office of exit and, if necessary, by other authorities, in addition to the measures provided under the release for a customs procedure, which are also applicable where the goods are to be placed under export.	dispatch of the goods and the customs office of exit and, if necessary, by other authorities, in addition to the measures provided under the release for a customs procedure, which are also applicable where the goods are to be placed under export.	
Recital 44				
53	(44) To ensure that the duty-suspensive procedures are also transparent, it is appropriate to streamline the requirements provisions for the authorisations for special procedures. In particular, for the sake of clarity and legal certainty, the conditions for determining whether an opinion at Union level is necessary to assess if granting an authorisation could adversely affect the interests of Union producers, the so-called examination of the economic conditions, should be codified rather than being regulated in delegated rules. Moreover, as the effect on the Union producers' interests may depend on the quantity of goods that are placed under the special procedure, the	(44) To ensure that the duty-suspensive procedures are also transparent, it is appropriate to streamline the requirements provisions for the authorisations for special procedures. In particular, for the sake of clarity and legal certainty, the conditions for determining whether an opinion at Union level is necessary to assess if granting an authorisation could adversely affect the interests of Union producers, the so-called examination of the economic conditions, should be codified rather than being regulated in delegated rules. Moreover, as the effect on the Union producers' interests may depend on the quantity of goods that are placed under the special procedure, the	(44) To ensure that the duty-suspensive procedures are also transparent, it is appropriate to streamline the requirements provisions for the authorisations for special procedures. In particular, for the sake of clarity and legal certainty, the conditions for determining whether an opinion at Union level is necessary to assess if granting an authorisation could adversely affect the interests of Union producers, the so-called examination of the economic conditions, should be codified ~~rather than being~~ **and** regulated in delegated rules. Moreover, as the effect on the Union producers' interests may depend on the quantity of goods that are placed under the special procedure, the	

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	EU Customs Authority should be entitled to propose a certain threshold under which it is estimated that there is no negative effect on the Union producers' interests.	EU Customs Authority should be entitled to propose a certain threshold under which it is estimated that there is no negative effect on the Union producers' interests.	EU Customs Authority should be entitled to propose a certain threshold under which it is estimated that there is no negative effect on the Union producers' interests.	
Recital 45				
54	(45) Article 9 of the Revised Convention for the Navigation of the Rhine refers to an Annex (Rhine Manifest) that facilitated the movement of goods on the Rhine river and its associated tributaries by considering them as a customs transit procedure across national frontiers of five Member States.[1] According to information from customs administrations, the Rhine Manifest is not used in practice anymore as a customs transit procedure in the states bordering the Rhine. Instead, goods on the Rhine and its tributaries are now transported using the Union transit procedure established by the Code, through the New Computerised Transit System (NCTS). It is therefore appropriate to remove the reference to the Rhine Manifest from the cases where a movement	(45) Article 9 of the Revised Convention for the Navigation of the Rhine refers to an Annex (Rhine Manifest) that facilitated the movement of goods on the Rhine river and its associated tributaries by considering them as a customs transit procedure across national frontiers of five Member States.[1] According to information from customs administrations, the Rhine Manifest is not used in practice anymore as a customs transit procedure in the states bordering the Rhine. Instead, goods on the Rhine and its tributaries are now transported using the Union transit procedure established by the Code, through the New Computerised Transit System (NCTS). It is therefore appropriate to remove the reference to the Rhine Manifest from the cases where a movement	(45) Article 9 of the Revised Convention for the Navigation of the Rhine refers to an Annex (Rhine Manifest) that facilitated the movement of goods on the Rhine river and its associated tributaries by considering them as a customs transit procedure across national frontiers of five Member States.[1] According to information from customs administrations, the Rhine Manifest is not used in practice anymore as a customs transit procedure in the states bordering the Rhine. Instead, goods on the Rhine and its tributaries are now transported using the Union transit procedure established by the Code, through the New Computerised Transit System (NCTS). It is therefore appropriate to remove the reference to the Rhine Manifest from the cases where a movement	

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	of goods is considered as external transit or as Union transit. _____ 1. The procedure is based on the Mannheim Rhine Navigation Act of 17 October 1868 and the protocol that was adopted by the Central Commission for Navigation on the Rhine on November 22, 1963. The Mannheim Convention on the Navigation of the Rhine affects Belgium, Germany, France, the Netherlands and Switzerland as countries bordering the Rhine, which are considered to be a single area for the purposes of the Act.	of goods is considered as external transit or as Union transit. _____ 1. The procedure is based on the Mannheim Rhine Navigation Act of 17 October 1868 and the protocol that was adopted by the Central Commission for Navigation on the Rhine on November 22, 1963. The Mannheim Convention on the Navigation of the Rhine affects Belgium, Germany, France, the Netherlands and Switzerland as countries bordering the Rhine, which are considered to be a single area for the purposes of the Act.	of goods is considered as external transit or as Union transit. _____ 1. The procedure is based on the Mannheim Rhine Navigation Act of 17 October 1868 and the protocol that was adopted by the Central Commission for Navigation on the Rhine on November 22, 1963. The Mannheim Convention on the Navigation of the Rhine affects Belgium, Germany, France, the Netherlands and Switzerland as countries bordering the Rhine, which are considered to be a single area for the purposes of the Act.	
Recital 46				
Y	55 (46) In order to increase transparency about the person responsible for complying with the obligations of the Union transit procedure and with the content and risks related to the consignment, it is appropriate to require that the holder of the transit procedure disclose at least information regarding the importer or the exporter motivating the movement, the means of transport, and the identification of the goods placed under that procedure. Such information would enable the customs authorities to supervise more effectively the Union transit procedure concerned and to carry	(46) In order to increase transparency about the person responsible for complying with the obligations of the Union transit procedure and with the content and risks related to the consignment, it is appropriate to require that the holder of the transit procedure disclose at least information regarding the importer or the exporter motivating the movement, the means of transport, and the identification of the goods placed under that procedure. Such information would enable the customs authorities to supervise more effectively the Union transit procedure concerned and to carry	(46) In order to increase transparency about the person responsible for complying with the obligations of the Union transit procedure and with the content and risks related to the consignment, it is appropriate to require that the holder of the transit procedure disclose at least information regarding the importer or the exporter motivating the movement, the means of transport, and the identification of the goods placed under that procedure. Such information would enable the customs authorities to supervise more effectively the Union transit procedure concerned and to carry	Y

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	out a risk analysis. The Union transit procedure should be compulsory unless goods are put under another customs regime immediately upon entry into or exit out of the customs territory of the Union. In the case that the importer or the exporter is not yet known, the holder of the goods should be considered as being the importer or the exporter of the goods and should be liable for the payment of customs duties and other taxes and charges. The Union transit procedure should be replaced by customs supervision if goods are imported or exported by a Trust and Check trader.	out a risk analysis. The Union transit procedure should be compulsory unless goods are put under another customs regime immediately upon entry into or exit out of the customs territory of the Union. In the case that the importer or the exporter is not yet known, the holder of the goods should be considered as being the importer or the exporter of the goods and should be liable for the payment of customs duties and other taxes and charges. The Union transit procedure should be replaced by customs supervision if goods are imported or exported by a Trust and Check trader.	out a risk analysis. The Union transit procedure should be compulsory unless goods are put under another customs regime immediately upon entry into or exit out of the customs territory of the Union. In the case that the importer or the exporter is not yet known, the holder of the goods should be considered as being the importer or the exporter of the goods and should be liable for the payment of customs duties and other taxes and charges. The Union transit procedure should be replaced by customs supervision if goods are imported or exported by a Trust and Check trader.	
Recital 47				
56	(47) An amendment to Annex 6 to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets ('TIR Convention')[1] that entered into force on 1 June 2021 modified the Explanatory Note 0.49 in order to grant to economic operators meeting certain requirements the possibility to become an 'authorised consignor', mirroring the existing facilitations	(47) An amendment to Annex 6 to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets ('TIR Convention')[1] that entered into force on 1 June 2021 modified the Explanatory Note 0.49 in order to grant to economic operators meeting certain requirements the possibility to become an 'authorised consignor', mirroring the existing facilitations	(47) An amendment to Annex 6 to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets ('TIR Convention')[1] that entered into force on 1 June 2021 modified the Explanatory Note 0.49 in order to grant to economic operators meeting certain requirements the possibility to become an 'authorised consignor', mirroring the existing facilitations	

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	granted to the economic operators recognised as an 'authorised consignee'. It is therefore necessary to include the new possibility established by the TIR Convention in order to align the Union customs legislation with that international agreement. _____ 1. Amendments to the Customs Convention on the International Transport of goods under cover of TIR carnets (TIR Convention 1975) According to UN Depositary Notification C.N.85.2021.TREATIES-XI.A.16 the following amendments to the TIR Convention enter into force on 1 June 2021 for all Contracting Parties, OJ L 193/1, 1.6.2021, p.1.	granted to the economic operators recognised as an 'authorised consignee'. It is therefore necessary to include the new possibility established by the TIR Convention in order to align the Union customs legislation with that international agreement. _____ 1. Amendments to the Customs Convention on the International Transport of goods under cover of TIR carnets (TIR Convention 1975) According to UN Depositary Notification C.N.85.2021.TREATIES-XI.A.16 the following amendments to the TIR Convention enter into force on 1 June 2021 for all Contracting Parties, OJ L 193/1, 1.6.2021, p.1.	granted to the economic operators recognised as an 'authorised consignee'. It is therefore necessary to include the new possibility established by the TIR Convention in order to align the Union customs legislation with that international agreement. _____ 1. Amendments to the Customs Convention on the International Transport of goods under cover of TIR carnets (TIR Convention 1975) According to UN Depositary Notification C.N.85.2021.TREATIES-XI.A.16 the following amendments to the TIR Convention enter into force on 1 June 2021 for all Contracting Parties, OJ L 193/1, 1.6.2021, p.1.	
Recital 48				
Y	57 (48) Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce	(48) ~~*Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce*~~	**[(48)]**~~(48)~~ **[**Applying the standard rules for duty calculation in e-commerce transactions would, in many cases, result in a disproportionate administrative burden both for the customs administrations and economic operators in particular in respect of the collection of revenues. In the interest of developing a robust and effective fiscal and customs treatment for goods imported from third countries via e-commerce	Y

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	transactions ('distance sales of imported goods'), Union legislation is to be amended in order to remove the threshold under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009[1], and to introduce a simplified tariff treatment for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87[2] (Combined Nomenclature). In light of these proposed amendments, certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the	~~transactions ('distance sales of imported goods'), Union legislation is to be amended in order to remove the threshold under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009[1], and to introduce a simplified tariff treatment for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87[2] (Combined Nomenclature). In light of these proposed amendments,~~ Certain rules of the Code on tariff classification, origin and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the	transactions ('distance sales ~~of imported goods~~'), Union legislation is to be amended in order to remove the threshold under which goods of negligible value not exceeding EUR 150 per consignment are exempted from customs duties at import in accordance with Council Regulation (EC) No 1186/2009[1], and to introduce a simplified tariff treatment for distance sales of imported goods from third countries in accordance with Council Regulation (EEC) No 2658/87[2] (Combined Nomenclature). In light of these proposed amendments, certain rules of the Code on tariff classification~~, origin~~ and customs value should be amended to provide for the simplifications applicable on a voluntary basis by the deemed importer when determining the customs duty in a business-to-consumer transaction qualifying as distance sales for VAT purposes. The simplifications should consist in the possibility to calculate the customs duty due by applying one of the new bucket tariffs in the	

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	Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures. _____ 1. Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23). 2. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).	Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value and no origin should be required. However, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures. _____ ~~*1. Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).*~~ ~~*2. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).*~~	Combined Nomenclature to a value calculated in a simpler way. Under the simplified rules for business-to-consumer e-commerce transactions, the net purchase price without VAT but including the total transport costs until the final destination of the product should be considered as the customs value ~~and no origin should be required~~. However**, bearing in mind the fact that proving the non-preferential origin of goods is necessary for the application of the Union provisions on prohibitions, restrictions and sanctions, the same rules for proving the non-preferential origin of goods as are applicable generally shall be applied in respect to business-to-customer e-commerce transactions. Moreover**, if the deemed importer wishes to benefit from preferential tariff rates by proving the originating status of the goods, that person can do so by applying the standard procedures.**]** _____ 1. Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from	

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			customs duty (OJ L 324, 10.12.2009, p. 23). 2. Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).	
Recital 48a				
Y 57a			**(48a) Eliminating the duty relief for the importation of goods with a value not exceeding EUR 150 involves the application of provisions concerning the determination of customs value to levy ad valorem customs duties in relation to imported goods purchased in business-to-customer e-commerce transactions as defined in VAT Directive 2006/112/EC. Such distance sales constitute the basis for the declaration of customs value under the transaction value method. The principle applies also in situations in which goods are purchased in distance sales not before they are brought into the customs territory of the Union but while placed under the warehousing customs procedure.**	Y
Recital 48b				

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Y	57b			**(48b) Business-to-customer e-commerce transactions differ in several key ways from traditional business-to-business transactions, which make them particularly complex ones. These differences affect the way in which customs authorities manage to concretely apply valuation rules on the ground. Particularly, challenging defies are the massive scale and speed in which e-commerce transactions are concluded, the vast number of buyers and sellers involved, as well as the dispersion of sales. Taking into account the specificity of e-commerce, as well as the role of customs authorities in contributing to the smooth functioning of the internal market, if, in customs proceedings aimed at verifying the correctness of the declared transaction value of goods purchased in a distance sale, an importer does not dispel reasonable doubts that the declared transaction value reflects the price actually paid or payable for those goods and,**	Y

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			consequently, the initially declared transaction value is rejected, the customs authorities will be able to use flexibility in the determination of the appropriate secondary valuation method to redetermine the customs value of those goods.	
Recital 49				
58	(49) Currently, customs debts are collected by the Member State where the customs declaration is lodged. It is the choice of the trader whether to do this in the country of first entry, or to use a transit procedure and pay duties in another Member State. In 2025, this system is due to change with the roll-out of a centralised clearance IT system, which will allow Authorised Economic Operators to lodge the customs declaration in the Member State where they are established. In view of this development, it is appropriate to amend the rules defining the place where the customs debt occurs so that the import duties are paid to the Member State where the importer is established because this is the	(49) Currently, customs debts are collected by the Member State where the customs declaration is lodged. It is the choice of the trader whether to do this in the country of first entry, or to use a transit procedure and pay duties in another Member State. In 2025, this system is due to change with the roll-out of a centralised clearance IT system, which will allow Authorised Economic Operators to lodge the customs declaration in the Member State where they are established. In view of this development, it is appropriate to amend the rules defining the place where the customs debt occurs so that the import duties are paid to the Member State where the importer is established because this is the	(49) Currently, customs debts are collected by the Member State where the customs declaration is lodged. It is the choice of the trader whether to do this in the country of first entry, or to use a transit procedure and pay duties in another Member State. In 2025, this system is due to change with the roll-out of a centralised clearance IT system, which will allow Authorised Economic Operators to lodge the customs declaration in the Member State where they are established. In view of this development, it is appropriate to amend the rules defining the place where the customs debt occurs so that the import duties are paid to the Member State where the **Trust and Check trader** ~~importer~~ is	

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	place where the customs authority can have the most complete knowledge about the records, operations and commercial behaviours of economic operators, in particular where those economic operators are granted the status of Trust and Check traders. However, it is appropriate that the customs debt of operators that are not Trust and Check traders is incurred at the place where the goods are physically located, at least until the supervision model is evaluated.	place where the customs authority can have the most complete knowledge about the records, operations and commercial behaviours of economic operators, in particular where those economic operators are granted the status of Trust and Check traders. However, it is appropriate that the customs debt of operators that are not Trust and Check traders is incurred at the place where the goods are physically located, at least until the supervision model is evaluated.	established because this is the place where the customs authority can have the most complete knowledge about the records, operations and commercial behaviours of economic operators~~, in particular where those economic operators are granted the status of Trust and Check traders~~. However, it is appropriate that the customs debt of operators that are not Trust and Check traders is incurred at the place where the goods are physically located, at least until the supervision model is evaluated.	
Recital 50				
Y	59 (50) In the case of e-commerce transactions, it is essential to ensure that a customs debt is paid correctly by the online intermediaries, such as internet platforms, that manage the online sale of goods to private consumers. It is therefore appropriate to clarify that the deemed importer is the person responsible for the customs debt, which would be incurred at the moment the buyer pays the e-commerce operator, in most cases,	(50) In the case of e-commerce transactions, it is essential to ensure that a customs debt is paid correctly by the online intermediaries, such as internet platforms, that manage the online sale of goods to private consumers. It is therefore appropriate to clarify that the deemed importer is the person responsible for the customs debt, which would be incurred at the moment the buyer pays the e-commerce operator, in most cases,	(50) In the case of e-commerce transactions, it is essential to ensure that a customs debt is paid correctly by the online intermediaries, such as internet platforms, that manage the online sale of goods to private consumers. It is therefore appropriate to clarify that the deemed importer is the person responsible for the customs debt, which would be incurred at the moment the buyer pays the e-commerce operator, in most cases,	Y

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	an internet platform. To simplify the burden related to such obligation, the deemed importer may be authorised to determine the import duty due and to pay its customs debts periodically, and the customs authorities should be able to have a single entry in the accounts for the purposes of the Union budget.	an internet platform. To simplify the burden related to such obligation, the deemed importer may be authorised to determine the import duty due and to pay its customs debts periodically, and the customs authorities should be able to have a single entry in the accounts for the purposes of the Union budget.	an internet platform. To simplify the burden related to such obligation, the deemed importer may be authorised to determine the import duty due and to pay its customs debts periodically, and the customs authorities should be able to have a single entry in the accounts for the purposes of the Union budget.	
Recital 50a				
59a			**(50a) To cover the increasing costs of ensuring the release of compliant goods for free circulation by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed, a Union handling fee, commensurate to the services rendered for releasing for free circulation goods sold in a distance sale should be established.**	
Recital 51				
60	(51) It is appropriate to enhance the mechanism aimed at supervising more efficiently the implementation of the restrictive measures on the flow of goods that	(51) It is appropriate to enhance the mechanism aimed at supervising more efficiently the implementation of the restrictive measures on the flow of goods that	(51) It is appropriate to enhance the mechanism aimed at **more effectively** supervising ~~more efficiently~~ the implementation of the restrictive measures on the	

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	can be adopted by the Council in accordance with Article 215 TFEU. In such a case, the EU Customs Authority should provide support to the Commission and Member States to ensure that those measures are not circumvented. Customs authorities should ensure that they take all the necessary steps to comply with the measures and should inform the Commission and the EU Customs Authority accordingly.	can be adopted by the Council in accordance with Article 215 TFEU. In such a case, the EU Customs Authority should provide support to the Commission and Member States to ensure that those measures are not circumvented. Customs authorities should ensure that they take all the necessary steps to comply with the measures and should inform the Commission and the EU Customs Authority accordingly.	flow of goods that can be adopted by the Council in accordance with Article 215 TFEU. In such a case, the EU Customs Authority should provide support to the Commission and Member States to ensure that those measures are not circumvented**, by promoting consistent customs practices in their implementation and identifying any discrepancies in their application. In this context, the EU Customs Authority's reporting activities should aim to support the consistency of customs practices and ensure the effective monitoring and assessment the effectiveness of the implementation of restrictive measures. The guidance provided by the EU Customs Authority should be non-binding, in full respect of the responsibilities of the Member States for the implementation of such measures**. Customs authorities should ensure that they take all the necessary steps to comply with the measures and should inform the Commission and the EU Customs Authority accordingly.	

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Recital 52				
61	(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan[1]. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should maintain the crisis response readiness on a permanent basis during the whole duration of the crisis. _____ 1. Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).	(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan[1]. A mechanism should therefore be established that involves the EU Customs Authority as – a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should maintain the crisis response readiness on a permanent basis during the whole duration of the crisis. ***The EU Customs Authority should report back to the Commission, the European Parliament and the Council on the implementation of the practical measures and arrangements.*** _____ 1. Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to	(52) A crisis management mechanism should be put in place to address potential crises in the customs union. The lack of such a mechanism at Union level was highlighted in the Customs Action Plan[1]. A mechanism should therefore be established that involves the EU Customs Authority as a pivotal actor in preparing, coordinating and monitoring the implementation of the practical measures and arrangements that the Commission decides to put in place when a crisis occurs. The EU Customs Authority should maintain the crisis response readiness on a permanent basis during the whole duration of the crisis. _____ 1. Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee Taking the Customs union to the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).	

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		the Next Level: a Plan for Action, 28.9.2020 (COM/2020/581 final).		
Recital 53				
62	(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central risk analysis capacity, no common view on risk prioritisation, limited coordinated	(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities***. The intensity of external border traffic of goods is not equal across the Union***. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. Currently, divergent practices exist in Member States that weaken the customs union. There is no central	(53) The existing governance framework of the customs union lacks a clear operational management structure and does not reflect the evolution of customs since its creation in 1968. Under Regulation (EU) No 952/2013, the activities related to the management of risks in trade flows, such as implementation and decisions on controls on the ground, are the responsibility of national customs authorities. Despite the cooperation between national customs administrations that has existed since the creation of the customs union and that has led to the exchange of best practices, expertise, and the development of common guidelines, it has not resulted in the development of a harmonised approach and operational framework. ~~Currently, divergent practices exist in Member States that weaken the customs union.~~ There is no central risk analysis capacity, no common view on **an EU** risk prioritisation**, next to**	

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	customs action and controls, and no cooperation framework of various authorities serving the single market. A central operational Union layer to pool expertise, resources and take decisions together should address such weaknesses in areas such as data management, risk management and training to make the customs union 'act as one'. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and support the customs authorities' activities.	risk analysis capacity, no common view on risk prioritisation, limited coordinated customs action and controls, and no cooperation framework of various authorities serving the ~~*single*~~***internal*** market. A central operational Union layer to pool expertise, resources and take decisions together should address such weaknesses in areas such as data management, risk management and training to make the customs union 'act as one'. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and support the customs authorities' activities.	**national**, limited coordinated customs action and controls, and no cooperation ~~framework~~**frameworks** of various authorities serving the single market. A central operational Union layer to pool expertise, resources and take **assist Member States in taking** decisions together should address such weaknesses in areas such as data management~~,~~ risk management and training to make the customs union 'act as one'**, while recognising that divergent practices in Member States could be justified by other objective specificities, for example geographical differences, typical mode of transport, type of goods or border type, resulting in greater efficiency of overall risk management and customs controls**. Therefore, it is appropriate that an EU Customs Authority is established. The creation of this new Authority is crucial to ensure the efficient and adequate functioning of the customs union, to centrally coordinate customs action and	

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			support the customs authorities' activities.	
Recital 54				
63	(54) The EU Customs Authority should be governed and operated on the basis of the principles of the Joint Statement and common approach of the European Parliament, the Council and the Commission on decentralised agencies of 19 July 2012.[1] _____ 1. joint_statement_on_decentralised_agencies_en.pdf (europa.eu)	(54) The EU Customs Authority should be governed and operated on the basis of the principles of the Joint Statement and common approach of the European Parliament, the Council and the Commission on decentralised agencies of 19 July 2012.[1] _____ 1. joint_statement_on_decentralised_agencies_en.pdf (europa.eu)	(54) The EU Customs Authority should be governed and operated on the basis of the principles of the Joint Statement and common approach of the European Parliament, the Council and the Commission on decentralised agencies of 19 July 2012.[1] _____ 1. joint_statement_on_decentralised_agencies_en.pdf (europa.eu)	
Recital 55				
64	(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and	(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and	(55) Criteria to be taken into account in order to contribute to the decision making process for choosing the EU Customs Authority seat should be the assurance that Authority can be set up on site upon the entry into force of this Regulation, the accessibility of the location and the existence of adequate education facilities for the children of staff members as well as appropriate access to the labour market, social security and	

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	medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at […].	medical care for both children and spouses of staff members. In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects). Considering these criteria, the EU Customs Authority should be located at […].	medical care for both children and spouses of staff members. ~~In view of the cooperative nature of most of the EU Customs Authority activities, and in particular the close connection that will exist between the IT systems that the Commission will maintain during the transitional period, while the EU Customs authority will build and operate the EU Customs Data Hub, it should be in a place that allows such close cooperation with the Commission, the authorities of the Union regions most relevant for international trade, and relevant Union and international bodies (for example the World Customs Organisation for facilitating practical cross fertilisation on specific subjects)~~ . Considering these criteria, the EU Customs Authority should ~~be located at~~ **have its seat in** […].	
Recital 55a				
Y 64a		***(55a) Member States and the Commission have the responsibility to ensure that customs authorities are properly resourced, trained, and equipped to have the capacity to fulfil their***		Y

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		mission, including proper investigative powers.			
Recital 55b					
Y 64b		***(55b) Customs are in need of serious investments, especially in view of a sufficient number of properly trained staff in order to guarantee the functioning of Union's customs systems which are facing an exponential increase in demands; whereas without the necessary investments into staff, digital solutions cannot achieve their full potential. Therefore, investments into digital systems should guarantee sufficient funding for staff and their training in order to require the necessary skills for state-of-the-art equipment, technology for big data analytics, detection and controls and thus, to guarantee that customs controls are conducted uniformly across the Union.***			Y
Recital 56					
G 65	(56) The Member States and the Commission should be represented on a Management Board, in order to ensure the	(56) The Member States ~~*and*~~, the Commission ***and the European Parliament*** should be represented on a Management	(56) The Member States and the Commission should be represented on a Management Board, in order to ensure the	(56) The Member States and the Commission should be represented on a Management Board, in order to ensure the	G

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	effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.	Board, in order to ensure the effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be	effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. ~~Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives~~. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.	effective functioning of the EU Customs Authority. The composition of the Management Board, including the selection of its Chairperson and Deputy-Chairperson, should respect the principles of gender balance, experience and qualification. Given the Union's exclusive competence on the customs union, and the close link between customs and other policy fields, it is appropriate that its chairperson is elected from among those Commission representatives. In view of the effective and efficient functioning of the EU Customs Authority, the Management Board should, in particular, adopt a Single Programming Document including annual and multiannual programming, carry out its functions relating to the Authority's budget, adopt ***and publish a consolidated annual activity report on the activities of the EU Customs Authority ensuring that no sensitive information is disclosed, adopt*** the financial rules applicable to the Authority, appoint an Executive Director, and establish procedures

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		assisted by an Executive Board ***and a consultative body representing consumer organisations, business associations and other relevant non-state actors***.		for taking decisions relating to the operational tasks of the Authority by the Executive Director. The Management Board should be assisted by an Executive Board.
Recital 56a				
65a		***(56a) The EU Customs Authority should establish the Customs Advisory Board, which should assist its Executive Board. It should be tasked to provide advice on the implementation of technical actions and decisions, including risk management and priority areas of control, on implementation and standardisation issues, including harmonisation activities or the need for the adaptation of the rules, provide advice on the customs dimensions of other legislation applied by customs, and provide advice in the context of any other activities of the Authority. The Customs Advisory Board should endeavour to a balanced stakeholder representation between commercial and non-commercial interest and, within the category***		

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		of commercial interests, with regard to SMEs and other undertakings.		
Recital 57				
66	(57) To guarantee its effective functioning, the EU Customs Authority should be granted an autonomous budget, with revenue coming from the general budget of the Union and any voluntary financial contribution from the Member States. In exceptional and duly justified circumstances, the EU Customs Authority should also be in the position to receive additional revenues through contribution agreements or grant agreements, and charges for publications and any other service provided by the EU Customs Authority.	(57) To guarantee its effective functioning, the EU Customs Authority should be granted an autonomous budget, with revenue coming from the general budget of the Union and any voluntary financial contribution from the Member States. In exceptional and duly justified circumstances, the EU Customs Authority should also be in the position to receive additional revenues through contribution agreements or grant agreements, and charges for publications and any other service provided by the EU Customs Authority.	(57) To guarantee its effective functioning, the EU Customs Authority should be granted an autonomous budget, with revenue coming from the general budget of the Union and any voluntary financial contribution from the Member States. In exceptional and duly justified circumstances, the EU Customs Authority should also be in the position to receive additional revenues through contribution agreements or grant agreements, and charges for publications and any other service provided by the EU Customs Authority.	
Recital 57a				
66a			**(57a) The EU Customs Authority should make use of the information at its disposal regarding challenges on customs and other legislation applied by the customs authorities to periodically carry out a threat assessment. On the basis of such**	***(57a) The EU Customs Authority should make use of the information at its disposal regarding challenges on customs and other legislation applied by the customs authorities to periodically carry out a threat assessment. On the basis of such***

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			a threat assessment, EU Customs Authority should prepare recommendations for Council consideration. It is important that the Council has a political, strategic discussion on those recommendations and that EU Customs Authority provides appropriate follow-up, including when preparing its annual and multiannual work programme and preparing the annual report of its activities.	***a threat assessment, the EU Customs Authority should prepare recommendations and transmit them to the Commission. Based on these recommendations, the Commission [may/shall] identify priorities for Council consideration. It is important that the Council has a political, strategic discussion on those recommendations and that EU Customs Authority provides appropriate follow-up, including when preparing its annual and multiannual work programme and preparing the annual report of its activities.***
Recital 58				
Y 67	(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the single market and the	(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary control authorities, law-enforcement bodies, border management authorities, environmental protection bodies, experts on cultural goods, and many other authorities in charge of sectoral policies. Considering the evolution of the ~~*single*~~***internal*** market and	(58) To fulfil their mission, customs authorities cooperate closely and regularly with market surveillance authorities, sanitary and phytosanitary ~~control~~ authorities, law-enforcement bodies **and authorities**, border management authorities, environmental protection bodies, **statistical authorities and tax authorities,** experts on cultural goods, and many other authorities in charge of sectoral policies.	Y

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	evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established. Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to	the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established. Such cooperation framework should include the following aspects: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing a list of Union legislation imposing requirements on goods subject to	Considering the evolution of the single market and the evolving role of customs, the increase in prohibitions and restrictions and e-commerce, it is necessary to structure and reinforce this cooperation at national, Union and international level. Instead of a cooperation focused on individual consignments or specific events along the supply chain, a structured cooperation framework between customs authorities and other authorities responsible for relevant policy areas should be established **by the EU Customs Authority**. Such cooperation framework should include ~~the following aspects~~: the development of legislation and of policy needs in a specific area, the exchange and analysis of information, the building of overall cooperation strategy in the form of joint supervision strategies and, finally, cooperation on operational implementation, monitoring and controls. The Commission should also facilitate the application of part of the other legislation applied by the customs authorities by drawing **and**	

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	customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.	customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.	**regularly updating** a list of Union legislation imposing requirements on goods subject to customs controls aimed at protecting public interests such as human, animal or plants health and life, the consumers and the environment.	
Recital 58a				
67a			**(58a) To strengthen cooperation between customs authorities, joint operational efforts should be enhanced to support effective customs controls at the borders of the Union. The EU Customs Authority should facilitate coordination in customs cooperation, including in the area of risk management. The EU Customs Authority should plan, organise and coordinate joint controls carried out by customs authorities within the Union and with third countries. In the context of cooperation between customs authorities within the Union, this Regulation is without prejudice to the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on**	***(58a) To strengthen cooperation between customs authorities, joint operational efforts should be enhanced to support effective customs controls at the borders of the Union. The EU Customs Authority should facilitate coordination in customs cooperation, including in the area of risk management. The EU Customs Authority should plan, organise and coordinate joint controls carried out by customs authorities within the Union and with third countries. In the context of cooperation between customs authorities within the Union, this Regulation is without prejudice to the Convention drawn up on the basis of Article K.3 of the Treaty on European Union, on mutual assistance and cooperation between customs***

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			mutual assistance and cooperation between customs administrations[1] (Naples II). **1. OJ C 24, 23.1.1998, p. 2.**	***administrations21 (Naples II). [Where relevant for joint controls activities,] the EU Customs Authority should maintain the necessary collaboration with relevant Union and national authorities conducting anti-fraud activities, including OLAF and EPPO. In case of EPPO investigations, insofar as the investigation concerns customs.***
Recital 58b				
Y	67b		**(58b) Furthermore, in order to exchange best practices and enhance operational effectiveness, Member States should be able, upon request, to make customs officers temporarily available to work in the customs authorities of another Member State. The terms and conditions of such assignments should be determined by the Member States concerned. The EU Customs Authority should, upon request, provide support or coordination. Where appropriate, guidance or model arrangements should be developed by EU Customs**	Y

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			Authority to facilitate this form of cooperation.	
Recital 59				
68	(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.	(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol, ***the EPPO*** and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.	(59) In order to increase clarity and make the cooperation framework between customs and other partner authorities more efficient, a list of services offered by customs authorities should define clearly the possible role of customs in the application of other relevant policies at the borders of the Union. In addition, the application of the cooperation framework should be monitored by the EU Customs Authority. The EU Customs Authority should work closely and cooperate with the Commission, OLAF, other relevant Union agencies and bodies, such as Europol and Frontex as well as specialised agencies and networks in the respective policy fields, such as the EU Product Compliance Network.	
Recital 60				
69	(60) In an increasingly connected world, customs diplomacy and international	(60) In an increasingly connected world, customs diplomacy and international	(60) In an increasingly connected world, customs diplomacy and international	

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	cooperation are important aspects in the work of customs authorities around the world. International cooperation should envisage the possibility of exchange of customs data, on the basis of international agreements or autonomous legislation of the Union, through appropriate and secure means of communication, subject to the respect of confidential information and the protection of personal data, such as through the EU Customs Data Hub.	cooperation are important aspects in the work of customs authorities around the world. International cooperation should envisage the possibility of exchange of customs data, on the basis of international agreements or autonomous legislation of the Union, through appropriate and secure means of communication, subject to the respect of confidential information and the protection of personal data, such as through the EU Customs Data Hub. ***That legal framework should not infringe upon the competence of Member States regarding bilateral or multilateral engagements with third countries on national tasks.***	cooperation are important aspects in the work of customs authorities around the world. International cooperation should envisage the possibility of exchange of customs data, on the basis of international agreements or autonomous legislation of the Union, through appropriate and secure **and strictly supervised** means of communication, subject to the respect of confidential information and the protection of personal data, such as through the EU Customs Data Hub.	
Recital 61				
Y	70	(61) Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the	(61) Despite the fact that customs legislation is harmonised through the Code, Regulation (EU) No 952/2013 only included the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. Member States have, therefore, the	(61) ~~Despite the fact that customs legislation is harmonised through the Code,~~**This** regulation (~~EU) No 952/2013 only included~~ **introduces** the obligation for Member States to provide for penalties for failure to comply with the customs legislation and required such penalties to be effective, proportionate and dissuasive. ~~Member States have,~~	Y

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	choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a distortion of competition, loopholes and 'customs shopping'. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence.	choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. ***Non-compliance with importer, exporter and deemed importer obligations could be included in the list of customs infringements***. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a distortion of competition, loopholes and 'customs shopping'. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence. ***Sanctions and liabilities imposed on economic operators should be proportionate***	~~therefore, the choice of customs penalties, which vary greatly across Member States and are subject to evolution over time. A common framework establishing a minimum core of customs infringements and of non-criminal sanctions should be laid down. Such framework is necessary to address the lack of uniform application and the significant divergences between Member States in the application of sanctions against breaches of customs legislation that can lead to a distortion of competition, loopholes and 'customs shopping'. The framework should be composed of a common list of acts or omissions that should constitute customs infringements in all Member States. In determining the sanction applicable, customs authorities should define if these acts or omissions are committed intentionally or by obvious negligence.~~	

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		to their role in the transaction process, ensuring fairness and clarity in their application. The Commission, Member States and the EU Customs Authority should regularly exchange best practices on audit and sanctions, in order to improve coherence in the application of sanctions.		
Recital 62				
71	(62) It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. The limitation period for initiating the customs infringement proceedings should be established in accordance with national law and should be between 5 and 10 years, so as to provide for a common rule based on the time limitation for the notification of customs debt. The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is necessary in cases where the customs infringement has been committed in more than one	(62) It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. The limitation period for initiating the customs infringement proceedings should be established in accordance with national law and should be between 5 and 10 years, so as to provide for a common rule based on the time limitation for the notification of customs debt. The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is necessary in cases where the customs infringement has been committed in more than one	~~(62) It is necessary to establish common provisions for extenuating or mitigating factors, as well as for aggravating circumstances, with regard to the customs infringements. The limitation period for initiating the customs infringement proceedings should be established in accordance with national law and should be between 5 and 10 years, so as to provide for a common rule based on the time limitation for the notification of customs debt. The competent jurisdiction should be the one where the infringement was committed. Cooperation between Member States is necessary in cases where the customs infringement has been committed in more than one~~	

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	Member State; in such cases the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.	Member State; in such cases the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.	~~Member State; in such cases the Member State that first initiates the proceedings should cooperate with the other customs authorities concerned by the same customs infringement.~~	
Recital 63				
Y 72	(63) It is necessary to establish a minimum common core of customs infringements by defining them, based on the obligations laid down in this Regulation and to identical obligations provided for in other parts of the customs legislation.	(63) It is necessary to establish a minimum common core of customs infringements by defining them, based on the obligations laid down in this Regulation and to identical obligations provided for in other parts of the customs legislation.	~~(63) It is necessary to establish a minimum common core of customs infringements by defining them, based on the obligations laid down in this Regulation and to identical obligations provided for in other parts of the customs legislation.~~	Y
Recital 64				
Y 73	(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the	(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the	~~(64) It is also necessary to establish a common minimum core of non-criminal sanctions providing for minimum amounts of pecuniary charges, the possibility of revocation, suspension or amendment of customs authorisations, including for Authorised Economic Operators and Trust and Check traders, as well as the confiscation of the goods. The minimum amounts of pecuniary charges should depend on whether the~~	Y

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	customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal sanctions.	customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal sanctions. ***Member States, the Commission and the EU Customs Authority should collaborate to gradually increase the coherence of non-criminal sanctions and their application across the Union.***	~~customs infringement has been committed intentionally or not and whether or not it has an impact on the amount of customs duties and other charges and on prohibitions or restrictions. This minimum common core of non-criminal sanctions should apply without prejudice to the national legal order of Member States, which can instead provide for criminal sanctions.~~	
Recital 65				
Y 74	(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would improve benchmarking and could help to homogenise practices and	(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations ***and that evaluation report should be published***. The collection of information from customs authorities should be formalised and deepened, as more comprehensive reporting would	(65) The performance of the customs union should be evaluated at least on an annual basis to allow the Commission, with the help of the Member States, to take the appropriate policy orientations. The collection of information from customs authorities should be formalised and deepened, as **a** more comprehensive reporting would improve benchmarking and could help to homogenise	Y

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	assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU Customs Authority should also participate, from the operational	improve benchmarking and could help to homogenise practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement and security authorities in particular, the EU	practices and assess the impact of customs policy decisions. It is, therefore, appropriate to introduce a legal framework for the evaluation of the performance of the customs union. To allow sufficient granularity of analysis, the performance measurement should be done not only at national level but also at border crossing point level. The EU Customs Authority should support the Commission in the evaluation process by gathering and analysing the data in the EU Customs Data Hub and identifying how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities. In particular, the EU Customs Authority should identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission. In the context of cooperation with law enforcement ~~and security~~ authorities in particular, the EU Customs Authority should also participate, from the operational	

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	perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.	Customs Authority should also participate, from the operational perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.	perspective, in strategic analyses and threat assessments conducted at Union level, including those carried out by Europol and Frontex.	
Recital 66				
Y	75 (66) In accordance with the principle of proportionality, it is necessary and appropriate, for the achievement of the basic objectives of enabling the customs union to function effectively and implementing the common commercial policy, to lay down the rules and procedures applicable to goods brought into or taken out of the customs territory of the Union. This Regulation does not go beyond what is necessary to achieve the objectives pursued, in accordance with Article 5(4) of the Treaty on European Union.	(66) In accordance with the principle of proportionality, it is necessary and appropriate, for the achievement of the basic objectives of enabling the customs union to function effectively and implementing the common commercial policy, to lay down the rules and procedures applicable to goods brought into or taken out of the customs territory of the Union. This Regulation does not go beyond what is necessary to achieve the objectives pursued, in accordance with Article 5(4) of the Treaty on European Union.	(66) In accordance with the principle of proportionality, it is necessary and appropriate, for the achievement of the basic objectives of enabling the customs union to function effectively and implementing the common commercial policy, to lay down the rules and procedures applicable to goods brought into or taken out of the customs territory of the Union. This Regulation does not go beyond what is necessary to achieve the objectives pursued, in accordance with Article 5(4) of the Treaty on European Union.	Y
Recital 67				
Y	76 (67) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 TFEU should be	(67) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 TFEU should be	(67) In order to supplement or amend certain non-essential elements of this Regulation, the power to adopt acts in accordance with Article 290 TFEU should be	Y

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	delegated to the Commission in respect of the following:	delegated to the Commission in respect of the following:	delegated to the Commission in respect of the following:	
Recital 67, first indent				
Y 77	- in relation to the special fiscal territories, more detailed provisions of customs legislation to address particular circumstances pertaining to the trade in Union goods involving only one Member State;	- in relation to the special fiscal territories, more detailed provisions of customs legislation to address particular circumstances pertaining to the trade in Union goods involving only one Member State;	- in relation to the special fiscal territories, more detailed provisions of customs legislation to address particular circumstances pertaining to the trade in Union goods ~~involving only one Member State~~;	Y
Recital 67, second indent				
Y 78	- in relation to customs decisions, the conditions, time limits, exceptions, modalities for monitoring, suspension, annulment and revocation relating to the application, issuance and management of such decisions, including those relating to binding information;	- in relation to customs decisions, the conditions, time limits, exceptions, modalities for monitoring, suspension, annulment and revocation relating to the application, issuance and management of such decisions, including those relating to binding information;	- in relation to customs decisions, **including those relating to binding information, the data required,**~~the~~ conditions, time limits, exceptions~~, modalities for monitoring, suspension, annulment and revocation~~ **and specific cases,** relating to the application, issuance and management of such decisions, **rules on monitoring, suspension, annulment, revocation and re-assessment of those decisions,** including ~~those relating to binding information~~**rules on reassessment of the authorisations granted pursuant to Regulation (EU) No 952/2013, rules on the right to be heard and consultation with**	Y

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			other Member States concerned in the decision-issuing process ;	
Recital 67, third indent				
Y 78a			**- in relation to the rules on the handling fee for distance sales;**	Y
Recital 67, third indent				
Y 79	- the minimum data requirements and specific cases for the registration of economic operators with the customs authorities responsible for the place where they are established;	- the minimum data requirements and specific cases for the registration of economic operators with the customs authorities responsible for the place where they are established;	- the minimum data requirements and specific cases for the registration of economic operators with the customs authorities responsible for the place where they are established;	Y
Recital 67, fifth indent				
Y 79a			**- the simplifications for authorised economic operators;**	Y
Recital 67, fourth indent				
Y 80	- the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;	- the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;	- ~~the type and frequency of the monitoring activities, the simplifications and the facilitations provided for the Authorised Economic Operator;~~	Y
Recital 67, fifth indent				
Y 81	- the type and frequency of the monitoring activities of the Trust and Check trader;	- the type and frequency of the monitoring activities of the Trust and Check trader;	- ~~the type and frequency of the monitoring activities of the Trust and Check trader;~~	Y
Recital 67, sixth indent				

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Y 82	- in relation to the customs representative, the conditions under which such person may provide services in the customs territory of the Union, the cases in which the requirement of being established therein is waived and in which the evidence of empowerment is not required by the customs authorities;	- in relation to the customs representative, the conditions under which such person may provide services in the customs territory of the Union, the cases in which the requirement of being established therein is waived and in which the evidence of empowerment is not required by the customs authorities;	- in relation to the customs representative, ~~the conditions under which such person may provide services in the customs territory of the Union,~~ the cases in which the requirement of being established therein is ~~waived and in which the evidence of empowerment is not required by the customs authorities~~;	Y
Recital 67, seventh indent				
Y 83	- the categories of data subjects and the categories of personal data that may be processed in the EU Customs Data Hub;	- the categories of data subjects and the categories of personal data that may be processed in the EU Customs Data Hub;	- the ~~categories of data subjects and the categories of personal data that may be processed in~~ **functionalities and features of** the EU Customs Data Hub;	Y
Recital 67, eighth indent				
Y 84	- more detailed rules in relation to the customs status of goods;	- more detailed rules in relation to the customs status of goods;	- more detailed rules in relation to the customs status of goods;	Y
Recital 67, ninth indent				
Y 85	- the type of data and time limits for providing such data for placing goods under a customs procedure;	- the type of data and time limits for providing such data for placing goods under a customs procedure;	- the ~~type of data~~ **data, conditions, specific cases** and time limits for ~~providing such data for~~ placing goods under a customs procedure**, including in relation to the notification of availability of the goods and alternative forms thereof, and**	Y

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			for re-export, and also the cases where the data may be amended and invalidated after the date of release;	
Recital 67, tenth indent				
86	- the reasonable period of time after which the customs authorities shall be deemed to have released the goods where they have not selected them for any control w;	*deleted*	- the reasonable period of time after which the customs authorities shall be deemed to have released the goods where they have not selected them for any control ~~w~~;	
Recital 67, thirteenth indent				
86a			**- the procedure for the release of the goods on behalf of the customs authorities, and the conditions, content and procedure for the controls carried out by the Trust and Check traders;**	
Recital 67, eleventh indent				
87	- in relation to customs declarations: the cases where a customs declaration may be lodged using means other than electronic data-processing techniques; the conditions for granting the authorisation to lodge simplified declarations; the time limits for lodging supplementary declarations and the cases in	- in relation to customs declarations: the cases where a customs declaration may be lodged using means other than electronic data-processing techniques; the conditions for granting the authorisation to lodge simplified declarations; the time limits for lodging supplementary declarations and the cases in	- in relation to customs declarations: the cases where a customs declaration may be lodged using means other than electronic data-processing techniques; the conditions for granting the authorisation to lodge simplified declarations; the time limits for lodging supplementary declarations and the cases in	

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	which the obligation to lodge such declarations are waived; the cases of invalidation of the customs declaration by customs authorities; the conditions for granting the authorisations for centralised clearance and entry into the declarant's records;	which the obligation to lodge such declarations are waived; the cases of invalidation of the customs declaration by customs authorities; the conditions for granting the authorisations for centralised clearance and entry into the declarant's records;	which the obligation to lodge such declarations are waived; the cases of invalidation of the customs declaration by customs authorities; the conditions for granting the authorisations for centralised clearance and entry into the declarant's records;	
Recital 67, twelfth indent				
88	- the conditions and the procedure for confiscating goods;	- the conditions and the procedure for confiscating goods;	- ~~the conditions and the procedure for confiscating goods;~~	
Recital 67, thirteenth indent				
89	- in relation to the advance cargo information: the additional data to be provided, the time limits, the case where the obligation to provide such data is waived, the specific cases in which data can be provided by multiple persons, the conditions under which a person who provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars;	- in relation to the advance cargo information: the additional data to be provided, the time limits, the case where the obligation to provide such data is waived, the specific cases in which data can be provided by multiple persons, the conditions under which a person who provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars;	- in relation to the advance cargo information: the ~~additional~~ data to be provided, the time limits, the case where the obligation to provide such data is waived, the specific cases in which data can be provided by multiple persons, the conditions under which a person who provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars**, the particulars of the data that cannot be amended**;	
Recital 67, fourteenth indent				
90	- in relation to the entry of the goods into the customs	- in relation to the entry of the goods into the customs	- in relation to the entry of the goods into the customs	

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	territory of the Union: the time-limits within which the risk analysis is to be carried out and the necessary measures are to be taken; the specific cases and the other persons who may be required to notify the arrival of the consignments to the actual customs of first entry, in case of diversion; the conditions for designating and approving the places other than the designated customs office for presenting the goods; the conditions for designating or approving the places other than customs warehouses for placing the goods in temporary storage;	territory of the Union: the time-limits within which the risk analysis is to be carried out and the necessary measures are to be taken; the specific cases and the other persons who may be required to notify the arrival of the consignments to the actual customs of first entry, in case of diversion; the conditions for designating and approving the places other than the designated customs office for presenting the goods; the conditions for designating or approving the places other than customs warehouses for placing the goods in temporary storage;	territory of the Union: the time-limits within which the risk analysis is to be carried out and the necessary measures are to be taken; the specific cases**, time-limits** and the other persons who may be required to notify the arrival of the consignments to the actual customs of first entry, in case of diversion; the conditions for designating and approving the places other than the designated customs office for presenting the goods; the conditions for designating or approving the places other than ~~customs warehouses~~ **temporary storage facilities** for placing the goods in temporary storage;	
Recital 67, fifteenth indent				
Y	91 - the data to be provided or to be made available to the customs authorities for placing goods under a release for free circulation;	91 - the data to be provided or to be made available to the customs authorities for placing goods under a release for free circulation;	91 - the data to be provided or to be made available to the customs authorities for placing goods under a release for free circulation;	Y
Recital 67, sixteenth indent				
Y	92 - the cases in which goods are considered to be returned in the state in which they were exported and in which goods	92 - the cases in which goods are considered to be returned in the state in which they were exported and in which goods	92 - the cases in which goods are considered to be returned in the state in which they were exported and in which goods	Y

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	which have benefited from measures laid down under the common agricultural policy can be granted relief from import duty;	which have benefited from measures laid down under the common agricultural policy can be granted relief from import duty;	which have benefited from measures laid down under the common agricultural policy can be granted relief from import duty;	
Recital 67, seventeenth indent				
Y 93	- in relation to the pre-departure information at exit from the customs territory of the Union: the minimum pre-departure information and the time limits within which the pre-departure information is to be provided or made available before the goods are taken out, the specific cases in which the obligation to provide or make available pre-departure information is waived and the information to be notified on the exit of the goods;	- in relation to the pre-departure information at exit from the customs territory of the Union: the minimum pre-departure information and the time limits within which the pre-departure information is to be provided or made available before the goods are taken out, the specific cases in which the obligation to provide or make available pre-departure information is waived and the information to be notified on the exit of the goods;	- in relation to the pre-departure information at exit from the customs territory of the Union: the ~~minimum~~ pre-departure information ~~and~~ **,** the time limits within which the pre-departure information is to be provided or made available before the goods are taken out**, the particulars of that information that cannot be amended**, the specific cases in which the obligation to provide or make available pre-departure information is waived and the information to be notified on the exit of the goods **and the time-limits thereof**;	Y
Recital 67, eighteenth indent				
Y 94	- in relation to the exit of goods, the time-limits within which risk analysis is to be carried out and the necessary measures are to be taken; the data to be provided or made available to the	- in relation to the exit of goods, the time-limits within which risk analysis is to be carried out and the necessary measures are to be taken; the data to be provided or made available to the	- in relation to the exit of goods, the time-limits within which risk analysis is to be carried out ~~and the necessary measures are to be taken; the data to be provided or made available to the~~	Y

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	customs authorities for placing goods under the export procedure;	customs authorities for placing goods under the export procedure;	~~customs authorities for placing goods under the export procedure;~~	
Recital 67, nineteenth indent				
95	- in relation to special procedures: the data to be provided or made available to the customs authorities for placing goods under such procedures; the exceptions to the conditions for granting an authorisation for special procedures; the cases in which the economic nature of the processing justifies that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority; the list of goods considered as sensitive; the time limit for discharging a special procedure; the cases and conditions under which importers and exporters may move goods placed under a special procedure other than transit or in a free zone; the usual forms of handling for goods placed under customs warehousing or a processing	- in relation to special procedures: the data to be provided or made available to the customs authorities for placing goods under such procedures; the exceptions to the conditions for granting an authorisation for special procedures; the cases in which the economic nature of the processing justifies that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority; the list of goods considered as sensitive; the time limit for discharging a special procedure; the cases and conditions under which importers and exporters may move goods placed under a special procedure other than transit or in a free zone; the usual forms of handling for goods placed under customs warehousing or a processing	- in relation to special procedures: the data to be provided or made available to the customs authorities for placing goods under **each of these** ~~such~~ procedures; the ~~exceptions to the~~ conditions **and the exceptions** for granting an authorisation for special procedures; the cases in which the economic nature of the processing justifies that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority; the **cases where evidence of such negative impact is deemed to exist; the** list of goods considered as sensitive**; the type of information and particulars that are to be contained in the records and the exceptions to the obligation to provide them or make them available in the EU Customs Data Hub**; the time limit for	

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	procedure; the more detailed rules related to equivalent goods;	procedure; the more detailed rules related to equivalent goods;	discharging a special procedure**; the data required, the cases, conditions and forms for the transfer of rights and obligations**; the cases and conditions under which importers and exporters may move goods placed under a special procedure other than transit or in a free zone; the usual forms of handling for goods placed under customs warehousing or a processing procedure; the more detailed rules related to equivalent goods;	
Recital 67, twentieth indent				
Y	96	- in relation to transit: the specific cases where Union goods are to be placed under the external transit procedure; the conditions for the granting of the authorisations for authorised consignor and authorised consignee for TIR purposes; the additional data requirements to be provided by the holder of the Union transit procedure;	- in relation to transit: the specific cases where Union goods are to be placed under the external transit procedure; the conditions for the granting of the authorisations for authorised consignor and authorised consignee for TIR purposes; the additional data requirements to be provided by the holder of the Union transit procedure;	- in relation to transit: the specific cases where Union goods are to be placed under the external transit procedure; the conditions for ~~the~~ granting ~~of~~ the authorisations for authorised consignor and authorised consignee for TIR purposes; the additional data requirements to be provided by the holder of the Union transit procedure;	Y
Recital 67, twenty-first indent				
Y	97	- in relation to storage: the minimum data to be provided by the operator of a customs	- in relation to storage: the minimum data to be provided by the operator of a customs	- in relation to storage: the ~~minimum~~ data to be provided by the operator of a customs	Y

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	warehouse or a free zone; the conditions for granting the authorisation for the operation of customs warehouses;	warehouse or a free zone; the conditions for granting the authorisation for the operation of customs warehouses;	warehouse or a free zone; the conditions for granting the authorisation for the operation of **storage facilities for the** customs ~~warehouses~~**warehousing of goods**;		
Recital 67, twenty-second indent					
Y	98 - in relation to temporary admission: the requirements for total or partial duty relief laid down in the customs legislation that are to be met for using the temporary admission procedure;	- in relation to temporary admission: the requirements for total or partial duty relief laid down in the customs legislation that are to be met for using the temporary admission procedure;	- in relation to temporary admission: **the specific use to which non-Union goods are subject, and** the requirements for total or partial duty relief laid down in the customs legislation that are to be met for using the temporary admission procedure;		Y
Recital 67, twenty-sixth indent					
Y	98a		**- in relation to inward processing, the conditions for temporarily re-exporting goods for further processing;**		Y
Recital 67, twenty-third indent					
Y	99 - the rules for the determination of non-preferential origin and the rules on preferential origin;	- the rules for the determination of non-preferential origin and the rules on preferential origin;	- the rules for the determination of non-preferential origin and the rules on preferential origin;		Y
Recital 67, twenty-fourth indent					
Y	100 - the conditions for granting the authorisation for simplifications in the	- the conditions for granting the authorisation for simplifications in the	- the conditions for granting the authorisation for simplifications in the		Y

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	determination of the customs value in specific cases;	determination of the customs value in specific cases;	determination of the customs value in specific cases;	
Recital 67, twenty-fifth indent				
Y 101	- in relation to customs debt: more detailed rules for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure; the specific time-limit within which the place where the customs debt is incurred cannot be determined if the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly; more detailed rules related to the notification of customs debt; rules for	- in relation to customs debt: more detailed rules for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure; the specific time-limit within which the place where the customs debt is incurred cannot be determined if the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly; more detailed rules related to the notification of customs debt; rules for	- in relation to customs debt: more detailed rules for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure; the specific time-limit within which the place where the customs debt is incurred cannot be determined if the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly; more detailed rules related to the notification of customs debt; ~~rules for~~ **the determination of the threshold below which customs authorities do not charge credit interest and interest on arrears, and above which they must repay or remit the amount of import or export duty;**	Y
Recital 67, twenty-sixth indent				
Y 102	- the suspension of the time-limit for payment of the amount of import or export duty	- the suspension of the time-limit for payment of the amount of import or export duty	- the suspension of the time-limit for payment of the amount of import or export duty	Y

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	corresponding to a customs debt and for determining the period of suspension; the rules with which the Commission has to comply when taking a decision on repayment and remission of customs debt; the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned, for the extinguishment of the customs debt;	corresponding to a customs debt and for determining the period of suspension; the rules with which the Commission has to comply when taking a decision on repayment and remission of customs debt; the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned, for the extinguishment of the customs debt;	corresponding to a customs debt and for determining the period of suspension; the rules with which the Commission has to comply when taking a decision on repayment and remission of customs debt; the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned, for the extinguishment of the customs debt;	
Recital 67, twenty-seventh indent				
Y 103	- in relation to guarantees: the specific cases in which no guarantee is required for goods placed under the temporary admission procedure, the rules for determining the form of the guarantee other than any means of payment recognised by the customs authorities and an undertaking given by a guarantor; the rules concerning the forms for the provision of a guarantee and the rules applicable to the guarantor; the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a	- in relation to guarantees: the specific cases in which no guarantee is required for goods placed under the temporary admission procedure, the rules for determining the form of the guarantee other than any means of payment recognised by the customs authorities and an undertaking given by a guarantor; the rules concerning the forms for the provision of a guarantee and the rules applicable to the guarantor; the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a	- in relation to guarantees: the specific cases in which no guarantee is required for goods placed under the temporary admission procedure, the rules for determining the form of the guarantee other than any means of payment recognised by the customs authorities and an undertaking given by a guarantor; the rules concerning the forms for the provision of a guarantee and the rules applicable to the guarantor; the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a	Y

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	guarantee waiver; the time-limits for the release of a guarantee;	guarantee waiver; the time-limits for the release of a guarantee;	guarantee waiver; the time-limits for the release of a guarantee;	
Recital 67, twenty-eighth indent				
Y 104	- in relation to customs cooperation, any other complementary measure to be taken by the customs authorities to ensure compliance with legislation other than customs; the conditions and procedures according to which a Member State can be empowered to enter into negotiations with third countries on exchange of data for the purpose of customs cooperation;	- in relation to customs cooperation, any other complementary measure to be taken by the customs authorities to ensure compliance with legislation other than customs; the conditions and procedures according to which a Member State can be empowered to enter into negotiations with third countries on exchange of data for the purpose of customs cooperation;	- in relation to customs cooperation, ~~any other complementary measure to be taken by the customs authorities to ensure compliance with legislation other than customs;~~ the conditions and procedures according to which a Member State can be empowered to enter into negotiations with third countries on exchange of data for the purpose of customs cooperation;	Y
Recital 67, twenty-ninth indent				
Y 105	- to delete or modify the derogations for the identification of the customs office competent for supervising the placement of the goods under a customs procedure and of the place for the incurrence of the customs debt, in light of the assessment to be made by the Commission on the effectiveness of the customs supervision as established by this Regulation.	- to delete or modify the derogations for the identification of the customs office competent for supervising the placement of the goods under a customs procedure and of the place for the incurrence of the customs debt, in light of the assessment to be made by the Commission on the effectiveness of the customs supervision as established by this Regulation.	- to delete or modify the derogations for the identification of the customs office competent for supervising the placement of the goods under a customs procedure and of the place for the incurrence of the customs debt, in light of the assessment to be made by the Commission on the effectiveness of the customs supervision as established by this Regulation.	Y
Recital 68				

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106	(68) It is of particular importance that the Commission carry out appropriate consultations during the preparatory work for the adoption of delegated acts, including at expert level and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. 1. OJ L 123, 12.5.2016, p. 1.	(68) It is of particular importance that the Commission carry out appropriate consultations during the preparatory work for the adoption of delegated acts, including at expert level and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. 1. OJ L 123, 12.5.2016, p. 1.	(68) It is of particular importance that the Commission carry out appropriate consultations during the preparatory work for the adoption of delegated acts, including at expert level **including Trade Contact Group** and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[1]. 1. OJ L 123, 12.5.2016, p. 1.	
Recital 69				
107	(69) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; to adopt	(69) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information; to adopt	(69) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in order to: to adopt the procedural rules on the use of a decision relating to binding information after it ceases to be valid or is revoked; to adopt the procedural rules on the notification to the customs authorities that the taking of such decisions is suspended and on the withdrawal of such suspension; to adopt decisions requesting Member States to revoke decisions relating to binding information**; to adopt**	

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	the modalities for the application of the criteria for granting the status of Authorised Economic Operator and of Trust and Check trader; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification	the modalities for the application of the criteria for granting the status of Authorised Economic Operator and of Trust and Check trader; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on the verification of information, examination and sampling of goods, results of the verification	**the rules setting out the procedure for collecting the Union handling fee per item**; to adopt the modalities for the application of the criteria for granting the status of Authorised Economic Operator and of Trust and Check trader; to determine the electronic systems, platforms or environments with which the EU Customs Data Hub federates; to determine the rules for the access to specific services and systems of the EU Customs Data Hub, including the specific rules and conditions for the protection, safety and security of personal data and where that access is limited; measures on the management of the surveillance by customs; to adopt the procedural rules regarding the responsibilities of the joint controllers for the data processing taking place by means of a service or system of the EU Customs Data Hub; to adopt the procedural rules for determining the competent customs offices other than the customs office responsible for the place where the importer or the exporter is established; to adopt measures on	

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	and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of	and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means than electronic data processing techniques are used; the procedural rules on the lodging of	the verification of information, examination and sampling of goods, results of the verification and on identification; to adopt measures on the application of post-release controls in respect of operations taking place in more than one Member State; to determine the ports or airports where customs controls and formalities are to be carried out on cabin and hold baggage; to adopt measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas and the evaluation activities in these areas; to specify the procedural rules for the provision and verification of the proof of the customs status of Union goods; to specify the procedural rules for amending and for invalidating the information for placing goods under a customs procedure; to adopt the procedural rules on the determination of competent customs offices and on the lodging of the customs declaration where other means	

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	a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing,	a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing,	than electronic data processing techniques are used; the procedural rules on the lodging of a standard customs declaration and on the making available of supporting documents; the procedural rules on the lodging of a simplified declaration and a supplementary declaration; the procedural rules on the lodging of a customs declaration prior to the presentation of goods to customs, the acceptance of the customs declaration and the amendment of the customs declaration after the release of the goods; to specify the procedural rules on centralised clearance and on the waiver from the obligation for goods to be presented in that context; the procedural rules on entry in the declarant's records; the procedural rules on the disposal of goods; **to specify the procedure for providing, receiving, amending and invalidating the advance cargo information; to specify the procedure on the notification of arrival and for providing the notification of arrival using means other than the EU Customs Data Hub; to adopt the**	

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	amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the	amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special procedure; the procedural rules on the transfer of rights and obligations and the	**procedure regarding the physical presentation of the goods to the customs authority and notifying the carrier or the holder of the goods of the need to physically present the goods;** the procedural rules on the provision of information establishing that the conditions for relief from import duty for returned goods are fulfilled and on the provision of evidence that the conditions for relief from import duty for products of sea-fishing and other products taken from the sea are fulfilled; to specify the procedural rules on the exit of goods; to adopt the procedural rules for providing, amending and invalidating the pre-departure information and for lodging, amending and invalidating the exit summary declaration; to adopt procedural rules for refunding the VAT to natural persons not established in the Union; to specify the procedural rules on the notification of arrival of sea-going vessels and aircraft and on the conveyance of goods to the appropriate place**; to specify the procedure for providing the**	

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	movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify	movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to adopt measures on the uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods; to adopt measures to determine the tariff classification of goods; to specify	**notification of arrival and for providing the notification of arrival using means other than the EU Customs Data Hub; to specify the procedure for the physical presentation of the goods to the customs authorities and for notifying the carrier or holder of the goods of the need to physically present the goods; to specify the procedure for confirmation to the customs authorities the exit of the goods from the customs territory of the Union**; the procedural rules on the lodging, amendment and invalidation of the temporary storage declaration and on the movement of goods in temporary storage; to adopt the procedural rules for granting the authorisation for special procedures, for the examination of the economic conditions and for issuing the opinion of the EU Customs Authority assessing whether granting an authorisation for an inward or outward processing procedure adversely affects the essential interests of Union producers; to adopt the procedural rules on the discharge of a special	

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	the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment	the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods; to specify the procedural rules on the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment	procedure; the procedural rules on the transfer of rights and obligations and the movement of goods in the context of special procedures; the procedural rules on the use of equivalent goods in the context of special procedures; the procedural rules for the application of the provisions of international transit instruments in the customs territory of the Union; the procedural rules on the placing of goods under the Union transit procedure and on the discharge of that procedure, on the operation of the simplifications of that procedure and on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure; the procedural rules on the placing of goods under the customs warehousing or free zone procedure and for the movement of goods placed in customs warehouse; to **specify the procedural rules regarding the conditions for distance sales placed under the customs warehousing procedure in a customs warehouse for distance sales; to** adopt measures on the	

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	and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency	and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency	uniform management of tariff quota and tariff ceilings and the management of the customs surveillance of the release for free circulation or export of goods**; to specify the procedural rules for the temporary re-export for further processing**; to adopt measures to determine the tariff classification of goods; to specify the procedural rules on the provision and the verification of the proof of non-preferential origin; to adopt the procedural rules to facilitate the establishment in the Union of the preferential origin of goods; to adopt measures to determine the origin of specific goods; to grant temporary derogation from the rules on preferential origin of goods benefiting from preferential measures adopted unilaterally by the Union; to specify the procedural rules on the determination of the customs value of goods**; to adopt measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations,**	

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	conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	**including distance sales**; to specify the procedural rules on the provision, determination of the amount, the monitoring and release of guarantees, as well as on the revocation and cancellation of an undertaking given by a guarantor; to specify the procedural rules regarding temporary prohibitions of the use of comprehensive guarantees; to adopt measures to ensure mutual assistance between the customs authorities in the event of the incurrence of a customs debt; to specify the procedural rules for the repayment and remission of an amount of import or export duty, on the information to be provided to the Commission, and on the decisions to be adopted by the Commission on repayment or remission; to adopt measures for the identification of a crisis and the activation of the crisis management mechanism; to adopt the procedural rules for granting and managing the authorisation for a Member State to enter into negotiations with a third country with a view to concluding a bilateral agreement or arrangement	

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			on exchange of information; to adopt decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; to specify the design of the measurement framework of the performance of the customs union and the information that Member States should provide to the EU Customs Authority for the purpose of performance measurement; to lay down the rules on currency conversion. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[1]. _____ 1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).	
Recital 70				
108	(70) The advisory procedure should be used for the adoption of:	(70) The advisory procedure should be used for the adoption of:	(70) The advisory procedure should be used for the adoption of:	

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	implementing acts requesting Member States to revoke decisions relating to binding information, given that those decisions affect only one Member State and aim at ensuring compliance with the customs legislation; implementing acts to determine the specific details for the access of authorities other than customs to specific services and systems of the EU Customs Data Hub; implementing acts on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information, as they affect only one Member State; implementing acts on repayment or remission of an amount of import or export duty given that those decisions directly affect the applicant for that repayment or remission.	implementing acts requesting Member States to revoke decisions relating to binding information, given that those decisions affect only one Member State and aim at ensuring compliance with the customs legislation; implementing acts to determine the specific details for the access of authorities other than customs to specific services and systems of the EU Customs Data Hub; implementing acts on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information, as they affect only one Member State; implementing acts on repayment or remission of an amount of import or export duty given that those decisions directly affect the applicant for that repayment or remission.	implementing acts requesting Member States to revoke decisions relating to binding information, given that those decisions affect only one Member State and aim at ensuring compliance with the customs legislation; implementing acts to determine the specific details for the access of authorities other than customs to specific services and systems of the EU Customs Data Hub; implementing acts on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information, as they affect only one Member State; implementing acts on repayment or remission of an amount of import or export duty given that those decisions directly affect the applicant for that repayment or remission.	
Recital 71				
Y 109	(71) In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable	(71) In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable	(71) In duly justified cases, where imperative grounds of urgency so require, the Commission should adopt immediately applicable	Y

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	implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and common priority control areas; decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; measures to determine the tariff classification of goods; measures to determine the origin of specific goods; measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations; measures temporarily prohibiting the use of comprehensive guarantees; the identification of a crisis situation and the adoption of the appropriate to address it or to mitigate its negative effects; decisions to empower a Member State to negotiate and conclude a bilateral agreement with a third	implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and common priority control areas; decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; measures to determine the tariff classification of goods; measures to determine the origin of specific goods; measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations; measures temporarily prohibiting the use of comprehensive guarantees; the identification of a crisis situation and the adoption of the appropriate to address it or to mitigate its negative effects; decisions to empower a Member State to negotiate and conclude a bilateral agreement with a third	implementing acts relating to: measures to ensure uniform application of customs controls, including the exchange of risk information and analysis, common risk criteria and standards, control measures and common priority control areas; decisions on an application by a Member State for the authorisation on entering into negotiations with a third country with a view to concluding a bilateral agreement or arrangement on exchange of information; measures to determine the tariff classification of goods; measures to determine the origin of specific goods; measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations**, including business-to-customer e-commerce transactions**; measures temporarily prohibiting the use of comprehensive guarantees; the identification of a crisis situation and the adoption of the appropriate to address it or to mitigate its negative effects; decisions to empower a Member State to negotiate and conclude a	

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	country on exchange of information.	country on exchange of information.	bilateral agreement with a third country on exchange of information.	
Recital 72				
110	(72) The Commission should make every effort to ensure that the delegated and implementing acts provided for in this Regulation enter into force sufficiently in advance of the application date of the Code to allow its timely implementation by Member States.	(72) The Commission should make every effort to ensure that the delegated and implementing acts provided for in this Regulation enter into force sufficiently in advance of the application date of the Code to allow its timely implementation by Member States.	(72) The Commission should make every effort to ensure that the delegated and implementing acts provided for in this Regulation enter into force sufficiently in advance of the application date of the Code to allow its timely implementation by Member States.	
Recital 73				
111	(73) The provisions referring to the EU Customs Authority, except Article 238, should apply from 1 January 2028. Until that date, the EU Customs Authority should perform its tasks using the existing electronic systems for exchange of customs information developed by the Commission. The provisions on the simplified tariff treatment for distance sales and deemed importer should apply from 1 January 2028.	(73) The provisions referring to the EU Customs Authority, except Article 238, should apply from 1 January 2028. Until that date, the EU Customs Authority should perform its tasks using the existing electronic systems for exchange of customs information developed by the Commission. The provisions on the simplified tariff treatment for distance sales and deemed importer should apply from 1 January 2028.	(73) **This Regulation should be applied gradually to allow that the Commission, the Member States and the economic operators sufficient time to make the necessary arrangements for its implementation get ready. Accordingly, the provisions conferring implementing and delegated powers to the Commission should apply as soon as this Regulation enters into force to allow the Commission the possibility to revise the existing delegated and**	

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			implementing acts and to eventually adopt new delegated and implementing acts based on the new delegations of powers and empowerments, as soon as this Regulation enter into force. By contrast, to allow the Member States and the economic operators to adapt to the new rules, the vast majority of the provisions should apply after 18 months from the publication of this Regulation in the Official Journal. This includes the repeal of the current Union Customs Code, which should only be effective after that adaptation period. Finally, Tthe~~The~~ provisions referring to **distance sales and** the EU Customs Authority, except Article **205 and** 238, should apply from 1 ~~January~~ **July** 2028. ~~Until that date, the EU Customs Authority should perform its tasks using the existing electronic systems for exchange of customs information developed by the Commission. The provisions on the simplified tariff treatment for distance sales and deemed~~	

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			~~importer should apply from 1 January 2028~~.	
Recital 74				
112	(74) In 2032, economic operators may start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By the end of 2037, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December 2035, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether	(74) ~~In 2032~~***From 1 January 2029***, economic operators ~~may~~***should have the right to*** start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By ~~the end of 2037~~***31 December 2032***, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December 2035, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects.	(74) In 2032, economic operators may start using, on a voluntary basis, the capabilities of the EU Customs Data Hub. By the end of 2037, the EU Customs Data Hub should be fully developed, and all economic operators shall use it. Trust and Check traders and deemed importers will be supervised by the Member State of their establishment. By derogation and subject to review, operators that are neither Trust and Check traders nor deemed importers will remain under the supervision of the customs authority of the Member State where the goods are physically located. By 31 December 2035, the Commission should evaluate the two supervision models, including as regards their effectiveness for detecting and preventing fraud. The evaluation should also consider indirect taxation aspects. Based on this evaluation, the Commission should be entitled to decide by delegated act whether	

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	the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,	Based on this evaluation, the Commission should be entitled to decide by delegated act whether the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,	the two models should continue or whether, in all cases, the customs authority responsible for the place of establishment of the trader should release the goods. The place of incurrence of customs debt should also be regulated in accordance with the determination of the responsible customs authority,	
Formula				
113	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION: Text Origin: Commission Proposal
Title I				
114	Title I GENERAL PROVISIONS	Title I GENERAL PROVISIONS	Title I GENERAL PROVISIONS	Title I GENERAL PROVISIONS Text Origin: Commission Proposal
Chapter 1				
115	Chapter 1 Scope of customs legislation and mission of customs	Chapter 1 Scope of customs legislation and mission of customs	Chapter 1 Scope of customs legislation and mission of customs	Chapter 1 Scope of customs legislation and mission of customs

Presse

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 1					
G	116	Article 1 Subject matter and scope	Article 1 Subject matter and scope	Article 1 Subject matter and scope	Article 1 Subject matter and scope Text Origin: Commission Proposal
Article 1(1), first subparagraph					
G	117	1. This Regulation establishes the Union Customs Code ('the Code'). It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union.	1. This Regulation establishes the Union Customs Code ('the Code'). It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union.	1. This Regulation establishes the Union Customs Code ('the Code'). It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union.	1. This Regulation establishes the Union Customs Code ('the Code'). It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union. Text Origin: Commission Proposal
Article 1(1), second subparagraph					
G	118	This Regulation also establishes the European Union Customs Authority ('the EU Customs Authority') and the rules, common standards and a governance framework for the establishment of the European Union Customs Data Hub ('EU Customs Data Hub').	This Regulation also establishes the European Union Customs Authority ('the EU Customs Authority') and the rules, common standards and a governance framework for the establishment of the European Union Customs Data Hub ('EU Customs Data Hub').	This Regulation also establishes the European Union Customs Authority ('the EU Customs Authority') and the rules, common standards and a governance framework for the establishment of the European Union Customs Data Hub ('EU Customs Data Hub').	This Regulation also establishes the European Union Customs Authority ('the EU Customs Authority') and the rules, common standards and a governance framework for the establishment of the European Union Customs Data Hub ('EU Customs Data Hub'). Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 1(1a), first subparagraph					
Y 118a		***1a. This Regulation establishes a European Union Single Window Environment for Customs (the 'EU Single Window Environment for Customs') that provides an integrated set of interoperable electronic services, at Union level, to support interaction and enhance information exchange between the EU Customs Data Hub and the Union non-customs systems referred to in Annex Ia.***			Y
Article 1(1a), second subparagraph					
Y 118b		***It lays down rules for digital administrative cooperation and information sharing through interoperable data sets, within the EU Single Window Environment for Customs.***			Y
Article 1(2)					
G 119	2. Without prejudice to international law and conventions, and Union legislation in other fields, the Code shall apply uniformly throughout the customs territory of the Union.	2. Without prejudice to international law and conventions, and Union legislation in other fields, the Code shall apply uniformly throughout the customs territory of the Union.	2. Without prejudice to international law and conventions, and Union legislation in other fields, the Code shall apply uniformly throughout the customs territory of the Union.	2. Without prejudice to international law and conventions, and Union legislation in other fields, the Code shall apply uniformly throughout the customs territory of the Union. Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 1(3)				
120	3. Certain provisions of the customs legislation may apply outside the customs territory of the Union within the framework of legislation governing specific fields or of international conventions.	3. Certain provisions of the customs legislation may apply outside the customs territory of the Union within the framework of legislation governing specific fields or of international conventions.	3. Certain provisions of the customs legislation may apply outside the customs territory of the Union within the framework of legislation governing specific fields or of international conventions.	3. Certain provisions of the customs legislation may apply outside the customs territory of the Union within the framework of legislation governing specific fields or of international conventions. Text Origin: Commission Proposal
Article 1(4)				
121	4. Certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC[1] or of Council Directive (EU) 2020/262[2] apply and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply. _____ 1. 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). 2. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general	4. Certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC[1] or of Council Directive (EU) 2020/262[2] apply and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply. _____ 1. 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). 2. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general	4. Certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC[1] or of Council Directive (EU) 2020/262[2] apply and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply. _____ 1. 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). 2. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general	4. Certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in Union goods between parts of the customs territory of the Union to which the provisions of Council Directive 2006/112/EC[1] or of Council Directive (EU) 2020/262[2] apply and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply. _____ 1. 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). 2. Council Directive (EU) 2020/262 of 19 December 2019 laying down the general

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	arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).	arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).	arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).	arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4). Text Origin: Commission Proposal
Article 2				
G 122	Article 2 Mission of customs authorities	Article 2 Mission of customs authorities	Article 2 Mission of customs authorities	Article 2 Mission of customs authorities Text Origin: Commission Proposal
Article 2, first paragraph -a				
G 122a			**For making the customs union act as one and with a view to achieving a uniform implementation of the customs legislation and the smooth functioning of the internal market, the mission of the customs authorities is to protect the financial and economic interest of the Union by effectively collect customs duties and other charges and combating fraud, to facilitate legitimate business activity to contribute to fair trade and to ensuring safety and security of the Union and its citizens, where appropriate, in close cooperation with other authorities.**	***For making the customs union act as one and with a view to achieving a uniform implementation of the customs legislation, including [of] harmonised customs control rules/provisions, and the smooth functioning of the internal market, the mission of the customs authorities is to protect the financial and economic interests of the Union and its Member States by effectively collecting customs duties and other charges and by combating fraud, to facilitate legitimate business activity, to contribute to fair trade, to the overall supply chain security and to combatting illicit trade.***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 2, first paragraph				
123	With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment and the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy.	With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment and the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy.	~~With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market, customs authorities shall be responsible for protecting the financial and economic interests of the Union and its Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and residents, consumers, the environment and the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy.~~	~~*With a view to achieving a harmonised application of customs controls, for making the customs union act as one and for contributing to the smooth functioning of the internal market*~~***In addition***, customs authorities shall ~~*be responsible for protecting the financial and economic interests*~~***contribute to ensuring the safety and security*** of the Union and its ~~*Member States, for ensuring security and safety and contributing to the other Union policies protecting citizens and*~~ residents***, to the protection of human, animal or plant health and life***, consumers, the environment and ~~*the overall supply chains, for protecting the Union from illegal trade, for facilitating legitimate business activity, and for supervising the Union's international trade in order to contribute to fair and open trade and to the common commercial policy*~~***other public interests protected by other legislation, within their competence and, where***

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				appropriate, in close cooperation with relevant other authorities.
Article 2, second paragraph				
124	Customs authorities shall put in place measures aimed, in particular, at the following:	Customs authorities shall put in place measures aimed, in particular, at the following:	~~Customs authorities shall put in place measures aimed, in particular, at the following:~~	*deleted*
Article 2, second paragraph, point (a)				
125	*(a)* ensuring the proper collection of customs duties and other charges;	(a) ensuring the ***efficient and*** proper collection of customs duties and other charges;	~~(a) ensuring the proper collection of customs duties and other charges;~~	*deleted*
Article 2, second paragraph, point (b)				
126	*(b)* ensuring that goods presenting a risk for the safety or the security of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;	(b) ensuring that goods ~~*presenting*~~***that are destined for circulation in the internal market but present*** a risk for the safety ~~*or the security*~~ of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;	~~(b) ensuring that goods presenting a risk for the safety or the security of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;~~	*deleted*
Article 2, second paragraph, point (ba)				
126a		***(ba) ensuring that goods presenting a risk for the security of citizens and residents do not enter the customs territory of the Union, by putting in place the appropriate measures for controls of goods and supply chains;***		*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 2, second paragraph, point (c)				
127	*(c)* contributing to protecting human, animal or plant health and life, environment, consumers and other public interests protected by other legislation applied by the customs authorities, in close cooperation with other authorities by ensuring that goods presenting related risks do not enter or leave the customs territory of the Union;	(c) contributing to protecting human, animal or plant health and life, environment, consumers and other public interests protected by other legislation applied by the customs authorities, in close cooperation with other authorities by ensuring that goods presenting related risks do not enter or leave the customs territory of the Union;	~~(c) contributing to protecting human, animal or plant health and life, environment, consumers and other public interests protected by other legislation applied by the customs authorities, in close cooperation with other authorities by ensuring that goods presenting related risks do not enter or leave the customs territory of the Union;~~	*deleted*
Article 2, second paragraph, point (d)				
128	*(d)* protecting the Union from unfair, non-compliant and illegal trade, including through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;	(d) protecting the Union from unfair, non-compliant and illegal trade, including ***counterfeit and goods that are not in compliance with other legislation applied by the customs authorities*** through a close monitoring of economic operators, ***sectors*** and supply chains and a minimum core of customs infringements and penalties;	~~(d) protecting the Union from unfair, non-compliant and illegal trade, including through a close monitoring of economic operators and supply chains and a minimum core of customs infringements and penalties;~~	*deleted*
Article 2, second paragraph, point (e)				
129	*(e)* supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.	(e) supporting ***all*** legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.	~~(e) supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		through robust real-time risk analysis made possible, including by the artificial intelligence systems, referred to in Article 29(1), point (d);		
Article 2, second paragraph, point (ea)				
129a		***(ea) promoting cost-efficiency by avoiding duplication, and promoting effectiveness in customs processes and an efficient use of related resources at Union and national level;***		*deleted*
Article 2, second paragraph, point (eb)				
129b		***(eb) gathering, analysing and exchanging relevant information to support evidence-based decision making;***		*deleted*
Article 2, second paragraph, point (ec)				
129c		***(ec) contributing to the improvement of the overall enforcement of Union legal acts in other fields, such as those protecting the safety and security of citizens, residents and consumers, the environment and supply chains;***		*deleted*
Article 2, second paragraph, point (ed)				
129d		***(ed) ensuring, where the internal market emergency mode***		*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		has been activated in accordance with Article 14 of Regulation (EU) 2024/2747 of the European Parliament and of the Council[1a], the flow of crisis-relevant goods as defined in Article 3(1), point (6) of that Regulation.		
		1a. Regulation (EU) 2024/2747 of the European Parliament and of the Council of 9 October 2024 establishing a framework of measures related to an internal market emergency and to the resilience of the internal market and amending Council Regulation (EC) No 2679/98 (Internal Market Emergency and Resilience Act) (OJ L, 2024/2747, 8.11.2024, ELI: http://data.europa.eu/eli/reg/2024/2747/oj).		
	Article 3			
G	*130*	Article 3 Customs territory	Article 3 Customs territory	Article 3 Customs territory Text Origin: Commission Proposal
	Article 3(1)			
G	131	1. The customs territory of the Union shall comprise the following territories, including their territorial waters, internal waters and airspace:	1. The customs territory of the Union shall comprise the following territories, including their territorial waters, internal waters and airspace:	1. The customs territory of the Union shall comprise the following territories, including their territorial waters, internal waters and airspace:

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 3(1), point (a)				
132	(a) the territory of the Kingdom of Belgium,	(a) the territory of the Kingdom of Belgium,	(a) the territory of the Kingdom of Belgium,	(a) the territory of the Kingdom of Belgium, Text Origin: Commission Proposal
Article 3(1), point (b)				
133	(b) the territory of the Republic of Bulgaria,	(b) the territory of the Republic of Bulgaria,	(b) the territory of the Republic of Bulgaria,	(b) the territory of the Republic of Bulgaria, Text Origin: Commission Proposal
Article 3(1), point (c)				
134	(c) the territory of the Czech Republic,	(c) the territory of the Czech Republic,	(c) the territory of the Czech Republic,	(c) the territory of the Czech Republic, Text Origin: Commission Proposal
Article 3(1), point (d)				
135	(d) the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,	(d) the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,	(d) the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,	(d) the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland, Text Origin: Commission Proposal
Article 3(1), point (e)				
136	(e) the territory of the Federal Republic of Germany, except the	(e) the territory of the Federal Republic of Germany, except the	(e) the territory of the Federal Republic of Germany, except the	(e) the territory of the Federal Republic of Germany, except the

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),	Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),	Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),	Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation), Text Origin: Commission Proposal
Article 3(1), point (f)					
G	137	(f) the territory of the Republic of Estonia,	(f) the territory of the Republic of Estonia,	(f) the territory of the Republic of Estonia,	(f) the territory of the Republic of Estonia, Text Origin: Commission Proposal
Article 3(1), point (g)					
G	138	(g) the territory of Ireland,	(g) the territory of Ireland,	(g) the territory of Ireland,	(g) the territory of Ireland, Text Origin: Commission Proposal
Article 3(1), point (h)					
G	139	(h) the territory of the Hellenic Republic,	(h) the territory of the Hellenic Republic,	(h) the territory of the Hellenic Republic,	(h) the territory of the Hellenic Republic, Text Origin: Commission Proposal
Article 3(1), point (i)					
G	140	(i) the territory of the Kingdom of Spain, except Ceuta and Melilla,	(i) the territory of the Kingdom of Spain, except Ceuta and Melilla,	(i) the territory of the Kingdom of Spain, except Ceuta and Melilla,	(i) the territory of the Kingdom of Spain, except Ceuta and Melilla, Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 3(1), point (j)				
141	(j) the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply,	(j) the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply,	(j) the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply,	(j) the territory of the French Republic, except the French overseas countries and territories to which the provisions of Part Four of the TFEU apply, Text Origin: Commission Proposal
Article 3(1), point (k)				
142	(k) the territory of the Republic of Croatia,	(k) the territory of the Republic of Croatia,	(k) the territory of the Republic of Croatia,	(k) the territory of the Republic of Croatia, Text Origin: Commission Proposal
Article 3(1), point (l)				
143	(l) the territory of the Italian Republic, except the municipality of Livigno,	(l) the territory of the Italian Republic, except the municipality of Livigno,	(l) the territory of the Italian Republic, except the municipality of Livigno,	(l) the territory of the Italian Republic, except the municipality of Livigno, Text Origin: Commission Proposal
Article 3(1), point (m)				
144	(m) the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,	(m) the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,	(m) the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,	(m) the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession, Text Origin: Commission Proposal
Article 3(1), point (n)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	145	(n) the territory of the Republic of Latvia,	(n) the territory of the Republic of Latvia,	(n) the territory of the Republic of Latvia,	(n) the territory of the Republic of Latvia, Text Origin: Commission Proposal	G
	Article 3(1), point (o)					
G	146	(o) the territory of the Republic of Lithuania,	(o) the territory of the Republic of Lithuania,	(o) the territory of the Republic of Lithuania,	(o) the territory of the Republic of Lithuania, Text Origin: Commission Proposal	G
	Article 3(1), point (p)					
G	147	(p) the territory of the Grand Duchy of Luxembourg,	(p) the territory of the Grand Duchy of Luxembourg,	(p) the territory of the Grand Duchy of Luxembourg,	(p) the territory of the Grand Duchy of Luxembourg, Text Origin: Commission Proposal	G
	Article 3(1), point (q)					
G	148	(q) the territory of Hungary,	(q) the territory of Hungary,	(q) the territory of Hungary,	(q) the territory of Hungary, Text Origin: Commission Proposal	G
	Article 3(1), point (r)					
G	149	(r) the territory of the Republic of Malta,	(r) the territory of the Republic of Malta,	(r) the territory of the Republic of Malta,	(r) the territory of the Republic of Malta, Text Origin: Commission Proposal	G
	Article 3(1), point (s)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	150	(s) the territory of the Kingdom of the Netherlands in Europe,	(s) the territory of the Kingdom of the Netherlands in Europe,	(s) the territory of the Kingdom of the Netherlands in Europe,	(s) the territory of the Kingdom of the Netherlands in Europe, Text Origin: Commission Proposal	G
Article 3(1), point (t)						
G	151	(t) the territory of the Republic of Austria,	(t) the territory of the Republic of Austria,	(t) the territory of the Republic of Austria,	(t) the territory of the Republic of Austria, Text Origin: Commission Proposal	G
Article 3(1), point (u)						
G	152	(u) the territory of the Republic of Poland,	(u) the territory of the Republic of Poland,	(u) the territory of the Republic of Poland,	(u) the territory of the Republic of Poland, Text Origin: Commission Proposal	G
Article 3(1), point (v)						
G	153	(v) the territory of the Portuguese Republic,	(v) the territory of the Portuguese Republic,	(v) the territory of the Portuguese Republic,	(v) the territory of the Portuguese Republic, Text Origin: Commission Proposal	G
Article 3(1), point (w)						
G	154	(w) the territory of Romania,	(w) the territory of Romania,	(w) the territory of Romania,	(w) the territory of Romania, Text Origin: Commission Proposal	G
Article 3(1), point (x)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	155	(x) the territory of the Republic of Slovenia,	(x) the territory of the Republic of Slovenia,	(x) the territory of the Republic of Slovenia,	(x) the territory of the Republic of Slovenia, Text Origin: Commission Proposal	G
	Article 3(1), point (y)					
G	156	(y) the territory of the Slovak Republic,	(y) the territory of the Slovak Republic,	(y) the territory of the Slovak Republic,	(y) the territory of the Slovak Republic, Text Origin: Commission Proposal	G
	Article 3(1), point (z)					
G	157	(z) the territory of the Republic of Finland, and	(z) the territory of the Republic of Finland, and	(z) the territory of the Republic of Finland, and	(z) the territory of the Republic of Finland, and Text Origin: Commission Proposal	G
	Article 3(1), point (aa)					
G	158	(aa) the territory of the Kingdom of Sweden.	(aa) the territory of the Kingdom of Sweden.	(aa) the territory of the Kingdom of Sweden.	(aa) the territory of the Kingdom of Sweden. Text Origin: Commission Proposal	G
	Article 3(2)					
G	159	2. The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be	2. The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be	2. The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be	2. The following territories, including their territorial waters, internal waters and airspace, situated outside the territory of the Member States shall, taking into account the conventions and treaties applicable to them, be	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	considered to be part of the customs territory of the Union:	considered to be part of the customs territory of the Union:	considered to be part of the customs territory of the Union:	considered to be part of the customs territory of the Union: Text Origin: Commission Proposal
Article 3(2), point (a), first subparagraph				
160	(a) FRANCE	(a) FRANCE	(a) FRANCE	(a) FRANCE Text Origin: Commission Proposal
Article 3(2), point (a), second subparagraph				
161	The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Journal officiel de la République française (Official Journal of the French Republic) of 27 September 1963, p. 8679);	The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Journal officiel de la République française (Official Journal of the French Republic) of 27 September 1963, p. 8679);	The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Journal officiel de la République française (Official Journal of the French Republic) of 27 September 1963, p. 8679);	The territory of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Journal officiel de la République française (Official Journal of the French Republic) of 27 September 1963, p. 8679); Text Origin: Commission Proposal
Article 3(2), point (b), first subparagraph				
162	(b) CYPRUS	(b) CYPRUS	(b) CYPRUS	(b) CYPRUS Text Origin: Commission Proposal
Article 3(2), point (b), second subparagraph				
163	The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the	The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the	The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the	The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the

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	Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).	Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).	Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).	Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252). Text Origin: Commission Proposal
Article 4				
164	Article 4 Delegation of powers	~~*Article 4*~~ *deleted*	Article 4 Delegation of powers	
Article 4, first paragraph				
165	The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing and amending this Regulation by specifying the provisions of the customs legislation that apply to the trade in Union goods referred to in Article 1(4). Those acts may address particular circumstances pertaining to the trade in Union goods involving only one Member State.	*deleted*	The Commission is empowered to adopt delegated acts in accordance with Article 261 ~~supplementing and amending~~ **to supplement and amend** this Regulation by specifying the provisions of the customs legislation **and the simplifications thereof with respect to provision of data, the proof of the customs status, the use of the internal Union transit procedure insofar as it does not affect a proper application of the fiscal measures at stake,** that apply to the trade in Union goods referred to in Article 1(4). Those acts may address particular	

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			circumstances pertaining to the trade in Union goods involving only one Member State.	
Chapter 2				
166	Chapter 2 Definitions	Chapter 2 Definitions	Chapter 2 Definitions	Chapter 2 Definitions Text Origin: Commission Proposal
Article 5				
167	Article 5 Definitions	Article 5 Definitions	Article 5 Definitions	Article 5 Definitions Text Origin: Commission Proposal
Article 5, first paragraph				
168	For the purposes of this Regulation, the following definitions shall apply:	For the purposes of this Regulation, the following definitions shall apply:	For the purposes of this Regulation, the following definitions shall apply:	For the purposes of this Regulation, the following definitions shall apply: Text Origin: Commission Proposal
Article 5, first paragraph, point (1)				
169	(1) 'customs authorities' means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under	(1) 'customs authorities' means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under	(1) 'customs authorities' means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under	(1) 'customs authorities' means the customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	national law to apply certain customs legislation;	national law to apply certain customs legislation;	national law to apply certain customs legislation;	national law to apply certain customs legislation; Text Origin: Commission Proposal
Article 5, first paragraph, point (2)				
G 170	(2) 'customs legislation' means the body of legislation made up of all of the following:	(2) 'customs legislation' means the body of legislation made up of all of the following:	(2) 'customs legislation' means the body of legislation made up of all of the following:	(2) 'customs legislation' means the body of legislation made up of all of the following: Text Origin: Commission Proposal
Article 5, first paragraph, point (2)(a)				
G 171	(a) the Code and the provisions supplementing or implementing it adopted at Union or national level;	(a) the Code and the provisions supplementing or implementing it adopted at Union or national level;	(a) the Code and the provisions supplementing or implementing it adopted at Union or national level;	(a) the Code and the provisions supplementing or implementing it adopted at Union or national level; Text Origin: Commission Proposal
Article 5, first paragraph, point (2)(b)				
G 172	(b) the Common Customs Tariff;	(b) the Common Customs Tariff;	(b) the Common Customs Tariff;	(b) the Common Customs Tariff; Text Origin: Commission Proposal
Article 5, first paragraph, point (2)(c)				
G 173	(c) the legislation setting up a Union system of reliefs from customs duty;	(c) the legislation setting up a Union system of reliefs from customs duty;	(c) the legislation setting up a Union system of reliefs from customs duty;	(c) the legislation setting up a Union system of reliefs from customs duty;

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				Text Origin: Commission Proposal
Article 5, first paragraph, point (2)(d)				
G 174	(d) customs provisions contained in international agreements, insofar as they are applicable in the Union;	(d) customs provisions contained in international agreements, insofar as they are applicable in the Union. ***This includes inter alia the relevant multilateral environmental agreements to which the Union and the Member States are a party, insofar they regulate the conformity of goods***;	(d) customs provisions contained in international agreements, insofar as they are applicable in the Union;	(d) customs provisions contained in international agreements, insofar as they are applicable in the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (2)(e)				
G 175	(e) Regulation (EU) 2022/2399 of the European Parliament and of the Council[1] and the provisions amending, supplementing or implementing it; 1. Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1).	(e) Regulation (EU) 2022/2399 of the European Parliament and of the Council[1] and the provisions amending, supplementing or implementing it; 1. Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1).	(e) Regulation (EU) 2022/2399 of the European Parliament and of the Council[1] and the provisions amending, supplementing or implementing it; 1. Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1).	(e) Regulation (EU) 2022/2399 of the European Parliament and of the Council[1] and the provisions amending, supplementing or implementing it; 1. Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 (OJ L 317, 9.12.2022, p. 1). Text Origin: Commission Proposal
Article 5, first paragraph, point (3)				

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G 176	(3) 'other legislation applied by the customs authorities' means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;	(3) 'other legislation applied by the customs authorities' means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;	(3) 'other legislation applied by the customs authorities' means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved;	(3) 'other legislation applied by the customs authorities' means legislation other than customs legislation applicable to the goods entering, exiting, passing through the customs territory of the Union, or to be placed in the Union market, in the implementation of which the customs authorities are involved; Text Origin: Commission Proposal
Article 5, first paragraph, point (4)				
G 177	(4) 'commercial policy measures' means, as part of other legislation applied by the customs authorities, measures adopted pursuant to Article 207 TFEU, other than provisional or definitive anti-dumping duties, countervailing duties or safeguard measures in the form of increased tariffs on specific goods, and including in particular special surveillance measures and safeguard measures in the form or import or export authorisations;	(4) 'commercial policy measures' means, as part of other legislation applied by the customs authorities, measures adopted pursuant to Article 207 TFEU, other than provisional or definitive anti-dumping duties, countervailing duties or safeguard measures in the form of increased tariffs on specific goods, and including in particular special surveillance measures and safeguard measures in the form or import or export authorisations;	(4) 'commercial policy measures' means, as part of other legislation applied by the customs authorities, measures adopted pursuant to Article 207 TFEU, other than provisional or definitive anti-dumping duties, countervailing duties or safeguard measures in the form of increased tariffs on specific goods, and including in particular special surveillance measures and safeguard measures in the form or import or export authorisations;	(4) 'commercial policy measures' means, as part of other legislation applied by the customs authorities, measures adopted pursuant to Article 207 TFEU, other than provisional or definitive anti-dumping duties, countervailing duties or safeguard measures in the form of increased tariffs on specific goods, and including in particular special surveillance measures and safeguard measures in the form or import or export authorisations; Text Origin: Commission Proposal
Article 5, first paragraph, point (5)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
178	(5) 'person' means a natural person, a legal person, and any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts;	(5) 'person' means a natural person, a legal person, and any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts;	(5) 'person' means a natural person, a legal person, and any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts;	(5) 'person' means a natural person, a legal person, and any association of persons which is not a legal person, but which is recognised under Union or national law as having the capacity to perform legal acts; Text Origin: Commission Proposal
Article 5, first paragraph, point (6)				
179	(6) 'economic operator' means a person who, in the course of that person's business, is involved in activities covered by the customs legislation;	(6) 'economic operator' means a person who, in the course of that person's business, is involved in activities covered by the customs legislation;	(6) 'economic operator' means a person who, in the course of that person's business, is involved in activities covered by the customs legislation;	(6) 'economic operator' means a person who, in the course of that person's business, is involved in activities covered by the customs legislation; Text Origin: Commission Proposal
Article 5, first paragraph, point (7)				
180	(7) 'established in the customs territory of the Union' means:	(7) 'established in the customs territory of the Union' means:	(7) 'established in the customs territory of the Union' means:	(7) 'established in the customs territory of the Union' means: Text Origin: Commission Proposal
Article 5, first paragraph, point (7)(a)				
181	(a) in the case of a natural person, having his or her habitual residence in the customs territory of the Union;	(a) in the case of a natural person, having his or her habitual residence in the customs territory of the Union;	(a) in the case of a natural person, having his or her habitual residence in the customs territory of the Union;	(a) in the case of a natural person, having his or her habitual residence in the customs territory of the Union;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 5, first paragraph, point (7)(b)					
G	182	(b) in the case of a legal person or an association of persons, having its registered office, central headquarters or a permanent business establishment, in the customs territory of the Union;	(b) in the case of a legal person or an association of persons, having its registered office, central headquarters or a permanent business establishment, in the customs territory of the Union;	(b) in the case of a legal person or an association of persons, having its registered office, central headquarters or a permanent business establishment, in the customs territory of the Union;	(b) in the case of a legal person or an association of persons, having its registered office, central headquarters or a permanent business establishment, in the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (7)(ba)					
Y	182a		***(ba) In case of a legal person with multiple establishments in the customs territory of the Union, it shall register, pursuant to Article 19, following the order in point (b);***		
Article 5, first paragraph, point (8)					
G	183	(8) 'permanent business establishment' means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out;	(8) 'permanent business establishment' means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out;	(8) 'permanent business establishment' means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out;	(8) 'permanent business establishment' means a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person's customs-related operations are wholly or partly carried out;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 5, first paragraph, point (8a)					
Y	183a			**(8a) 'Member State of establishment' means:**	
Article 5, first paragraph, point (8a)(a)					
Y	183b			**(a) the Member State where the person is established in accordance with point (7); or**	
Article 5, first paragraph, point (8a)(b)					
Y	183c			**(b) in case that a legal person or an association of persons has its registered office, central headquarters or permanent business establishment in different Member States, the Member State where the main accounts for customs purposes of that person or association of persons are held or accessible, and where at least part of the customs activities are carried out or are to be carried out.**	
Article 5, first paragraph, point (9)					
G	184	(9) 'customs decision' means any act by the customs authorities pertaining to the customs legislation giving a ruling on a	(9) 'customs decision' means any act by the customs authorities pertaining to the customs legislation giving a ruling on a	(9) 'customs decision' means any act by the customs authorities pertaining to the customs legislation giving a ruling on a	(9) 'customs decision' means any act by the customs authorities pertaining to the customs legislation giving a ruling on a

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		particular case, and having legal effects on the person or persons concerned;	particular case, and having legal effects on the person or persons concerned;	particular case, and having legal effects on the person or persons concerned;	particular case, and having legal effects on the person or persons concerned; Text Origin: Commission Proposal	
Article 5, first paragraph, point (10)						
G	185	(10) 'customs procedure' means any of the following procedures under which goods may be placed in accordance with the Code:	(10) 'customs procedure' means any of the following procedures under which goods may be placed in accordance with the Code:	(10) 'customs procedure' means any of the following procedures under which goods may be placed in accordance with the Code:	(10) 'customs procedure' means any of the following procedures under which goods may be placed in accordance with the Code: Text Origin: Commission Proposal	G
Article 5, first paragraph, point (10)(a)						
G	186	(a) release for free circulation;	(a) release for free circulation;	(a) release for free circulation;	(a) release for free circulation; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (10)(b)						
G	187	(b) special procedures;	(b) special procedures;	(b) special procedures;	(b) special procedures; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (10)(c)						
G	188	(c) export;	(c) export;	(c) export;	(c) export; Text Origin: Commission Proposal	G

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Article 5, first paragraph, point (11)				
G 189	(11) 'customs formalities' means all the operations which must be carried out by a person and by the customs authorities in order to comply with the customs legislation;	(11) 'customs formalities' means all the operations which must be carried out by a person and by the customs authorities in order to comply with the customs legislation;	(11) 'customs formalities' means all the operations which must be carried out by a person and by the customs authorities in order to comply with the customs legislation;	(11) 'customs formalities' means all the operations which must be carried out by a person and by the customs authorities in order to comply with the customs legislation; Text Origin: Commission Proposal
Article 5, first paragraph, point (12)				
Y 190	(12) 'importer' means any person who has the power to determine and has determined that goods from a third country are to be brought into the customs territory of the Union or, except otherwise provided, any person who is considered a deemed importer;	(12) 'importer' means any person who has the power to determine and has determined that goods from a third country are to be brought into the customs territory of the Union or, except otherwise provided, any person who is considered a deemed importer;	(12) 'importer' means ~~any person who has the power to determine and has determined that goods from a third country are to be brought into the customs territory of the Union or, except otherwise provided, any person who is considered a deemed importer;~~**:**	
Article 5, first paragraph, point (12)(a)				
Y 190a			**(a) in case of distance sales the deemed importer;**	
Article 5, first paragraph, point (12)(b)				
Y 190b			**(b) in other cases, the person determined by applying subsequently points (i) to (v):**	
Article 5, first paragraph, point (12)(b)(i)				

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
Y	190c					**(i) a person who has the power to determine and has determined that goods from a third country are to be brought into the customs territory of the Union,**			Y
	Article 5, first paragraph, point (12)(b)(ii)								
Y	190d					**(ii) any person who has taken over the power from the person in (i),**			Y
	Article 5, first paragraph, point (12)(b)(iii)								
Y	190e					**(iii) the succeeding person who has the power to decide and has decided to have the goods placed under a customs procedure,**			Y
	Article 5, first paragraph, point (12)(b)(iv)								
Y	190f					**(iv) the carrier who brings the goods into the customs territory, or**			Y
	Article 5, first paragraph, point (12)(b)(v)								
Y	190g					**(v) the holder of the goods.**			Y
	Article 5, first paragraph, point (13)								
Y	191	(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union		(13) ‘deemed importer’ means any person involved in the distance sales of goods to be imported from third countries into the customs territory of the Union		(13) ‘deemed importer’ means ~~any~~**either the** person ~~involved in the~~**suppling or the person facilitating** distance sales ~~of goods to be imported from third~~			Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	who is authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;	~~who is~~, ***including persons*** authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;	~~countries into the customs territory of the Union who is authorised to use the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC;~~**as defined in point (47);**	
Article 5, first paragraph, point (14)				
192	(14) 'exporter' means any person who has the power to determine and has determined that the goods are to be taken out of the customs territory of the Union;	(14) 'exporter' means any person who has the power to determine and has determined that the goods are to be taken out of the customs territory of the Union;	(14) 'exporter' means ~~any person who has the power to determine and has determined that the goods are to be taken out of the customs territory of the Union;~~**:**	
Article 5, first paragraph, point (14)(a)				
192a			**(a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual's personal baggage;**	
Article 5, first paragraph, point (14)(b)				
192b			**(b) in other cases, where (a) does not apply:**	
Article 5, first paragraph, point (14)(b)(i)				
192c			**(i) a person established in the customs territory of the Union, who has the power to determine and has determined that the goods are to be taken out of that customs territory;**	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 5, first paragraph, point (14)(b)(ii)						
Y	192d			**(ii) where (i) does not apply, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.**		Y
Article 5, first paragraph, point (14a)						
Y	192e			**(14a) 're-export' means the act whereby exporter takes the non – Union goods out of the customs territory of the Union;**		Y
Article 5, first paragraph, point (14b)						
Y	192f			**(14b) 'pre-departure information' means the set of data to be provided or made available to the customs authorities and relating to goods that are to be taken out of the customs territory of the Union;**		Y
Article 5, first paragraph, point (15)						
G	193	(15) 'customs representative' means any person appointed by another person to carry out the acts and formalities required under the customs legislation in that person's dealings with customs authorities;	(15) 'customs representative' means any person appointed by another person to carry out the acts and formalities required under the customs legislation in that person's dealings with customs authorities;	(15) 'customs representative' means any person appointed by another person to carry out the acts and formalities required under the customs legislation in that person's ~~dealings~~**dealing** with customs authorities;	(15) 'customs representative' means any person appointed by another person to carry out the acts and formalities required under the customs legislation in that person's ~~*dealings*~~***dealing*** with customs authorities;	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 5, first paragraph, point (16)				
G 194	(16) 'data' means any digital and non-digital representation of acts, facts or information and any compilation of such acts, facts or information, including in the form of document, sound, visual or audio-visual recording;	(16) 'data' means any digital and non-digital representation of acts, facts or information and any compilation of such acts, facts or information, including in the form of document, sound, visual or audio-visual recording;	(16) 'data' means any digital and non-digital representation of acts, facts or information and any compilation of such acts, facts or information, including in the form of document, sound, visual or audio-visual recording;	(16) 'data' means any digital and non-digital representation of acts, facts or information and any compilation of such acts, facts or information, including in the form of document, sound, visual or audio-visual recording; Text Origin: Commission Proposal
Article 5, first paragraph, point (17)				
G 195	(17) 'customs surveillance' means collecting and analysing information, in relation to goods entering, exiting or passing through the customs territory of the Union in order to monitor these movements at Union level and ensure the uniform application of customs controls, the compliance with customs legislation and other legislation applied by the customs authorities and to contribute to risk analysis and management;	(17) 'customs surveillance' means collecting and analysing information, in relation to goods entering, exiting or passing through the customs territory of the Union in order to monitor these movements at Union level and ensure the uniform application of customs controls, the compliance with customs legislation and other legislation applied by the customs authorities and to contribute to risk analysis and management;	(17) 'customs surveillance' means collecting and analysing information, in relation to goods entering, exiting or passing through the customs territory of the Union in order to monitor these movements at Union level and ensure the uniform application of customs controls, the compliance with customs legislation and other legislation applied by the customs authorities and to contribute to risk analysis and management;	(17) 'customs surveillance' means collecting and analysing information, in relation to goods entering, exiting or passing through the customs territory of the Union in order to monitor these movements at Union level and ensure the uniform application of customs controls, the compliance with customs legislation and other legislation applied by the customs authorities and to contribute to risk analysis and management; Text Origin: Commission Proposal
Article 5, first paragraph, point (18)				

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Y	196	(18) 'risk' means the likelihood and the impact of an event occurring, with regard to goods moved between the customs territory of the Union and countries outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would:	(18) 'risk' means the likelihood and the impact of an event occurring, with regard to goods moved between the customs territory of the Union and countries outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would:	(18) 'risk' means the likelihood and the impact of an event occurring, with regard to goods moved between the customs territory of the Union and countries outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would **pose a threat to**:	(18) 'risk' means the likelihood and the impact of an event occurring, with regard to goods moved between the customs territory of the Union and countries outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would ***pose a threat to***: Text Origin: Council Mandate	Y
Article 5, first paragraph, point (18)(a)						
Y	197	(a) compromise the financial or economic interests of the Union and its Member States;	(a) compromise the financial or economic interests of the Union and its Member States;	(a) ~~compromise the~~ financial or economic interests of the Union and its Member States;	(a) ~~*compromise the*~~ financial or economic interests of the Union and its Member States; Text Origin: Council Mandate	Y
Article 5, first paragraph, point (18)(b)						
G	198	(b) pose a threat to the security and safety of the Union and its citizens and residents; or	(b) pose a threat to the security and safety of the Union and its citizens and residents;~~ or~~	(b) ~~pose a threat to~~ the security and safety of the Union and its ~~citizens and~~ residents**, to human, animal or plant health and life, or to the environment, or any other public interest**; or	(b) ~~*pose a threat to*~~ the security and safety of the Union and its ~~*citizens and*~~ residents~~*; or*~~**,** ***to human, animal or plant health, to the environment, or any other public interest;***	G
Article 5, first paragraph, point (18)(ba)						
G	198a		***(ba) pose a threat to public health within the Union; or***		*deleted*	G
Article 5, first paragraph, point (18)(c)						

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Y	*199*	*(c)* prevent the correct application of Union or national measures;	(c) prevent the correct application of Union or national measures;	(c) ~~prevent~~ the correct application of Union or national measures;	(c) ~~*prevent*~~ the correct application of Union or national measures; Text Origin: Council Mandate	Y
	Article 5, first paragraph, point (19)					
G	200	(19) 'economic analysis' means the evaluation or quantification of a policy or an economic phenomenon, to understand how economic factors affect the functioning of a policy, a geographical area, or any group of persons with a view to making better decisions for the future;	(19) 'economic analysis' means the evaluation or quantification of a policy or an economic phenomenon, to understand how economic factors affect the functioning of a policy, a geographical area, or any group of persons with a view to making better decisions for the future;	(19) 'economic analysis' means the evaluation or quantification of a policy or an economic phenomenon, to understand how economic factors affect the functioning of a policy, a geographical area, or any group of persons with a view to making better decisions for the future;	(19) 'economic analysis' means the evaluation or quantification of a policy or an economic phenomenon, to understand how economic factors affect the functioning of a policy, a geographical area, or any group of persons with a view to making better decisions for the future; Text Origin: Commission Proposal	G
	Article 5, first paragraph, point (20)					
Y	201	(20) 'risk management' means the systematic identification of risk, including identifying profiles of risky economic operators, and the implementation of all measures necessary for limiting exposure to risk;	(20) 'risk management' means the systematic identification of risk, including identifying profiles of risky economic operators, ***suspicious transactions,*** and the implementation of all measures necessary for limiting exposure to risk;	(20) 'risk management' means the systematic identification of risk~~, including identifying profiles of risky economic operators,~~ and the implementation of all measures necessary for limiting exposure to risk **and/or limiting its potential impact**;	(20) 'risk management' means the systematic identification of risk, including identifying profiles of risky economic operators ***and suspicious transactions***, and the implementation of all measures necessary for limiting exposure to risk ***and limiting its potential impact***;	Y
	Article 5, first paragraph, point (21)					
G	202	(21) 'customs supervision' means action taken in general by	(21) 'customs supervision' means action taken in general by	(21) 'customs supervision' means action taken in general by	(21) 'customs supervision' means action taken in general by	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		the customs authorities with a view to ensuring that customs legislation and, where appropriate, other legislation applied by the customs authorities is observed, or to otherwise contribute to the management of risks related to those goods and their supply chains;	the customs authorities with a view to ensuring that customs legislation and, where appropriate, other legislation applied by the customs authorities is observed, or to otherwise contribute to the management of risks related to those goods and their supply chains;	the customs authorities with a view to ensuring that customs legislation and, where appropriate, other legislation applied by the customs authorities is observed, or to otherwise contribute to the management of risks related to those goods and their supply chains;	the customs authorities with a view to ensuring that customs legislation and, where appropriate, other legislation applied by the customs authorities is observed, or to otherwise contribute to the management of risks related to those goods and their supply chains; Text Origin: Commission Proposal
Article 5, first paragraph, point (22)					
G	203	(22) 'customs controls' means specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation applied by the customs authorities, or in order to otherwise contribute to the management of risks related to goods and their supply chains;	(22) 'customs controls' means specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation applied by the customs authorities, or in order to otherwise contribute to the management of risks related to goods and their supply chains;	(22) 'customs controls' means specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation applied by the customs authorities, or in order to otherwise contribute to the management of risks related to goods and their supply chains;	(22) 'customs controls' means specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation applied by the customs authorities, or in order to otherwise contribute to the management of risks related to goods and their supply chains; Text Origin: Commission Proposal
Article 5, first paragraph, point (22a)					
Y	203a			**(22a) 'audit' means a type of post-release control and means specific acts performed by the customs authorities in order to collect and evaluate evidence on**	

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			the compliance of an economic operator's management, organisation, internal procedures or internal systems with the relevant rules and requirements;	
Article 5, first paragraph, point (22b)				
203b			**(22b) 'place of release' means:**	
Article 5, first paragraph, point (22c)				
203c			**(a) the competent customs office;**	
Article 5, first paragraph, point (22d)				
203d			**(b) the designated or approved place by the customs authority, including the place indicated by the Trust and Check trader; or**	
Article 5, first paragraph, point (22e)				
203e			**(c) a free zone;**	
Article 5, first paragraph, point (22c)				
203f			**(22c) 'notification of availability of the goods' means the act whereby the person informs the customs authority that goods are physically located at the place of release and data necessary to place those goods under a concerned customs**	

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			procedure, in temporary storage or to end the Union transit procedure were provided or made available;	
Article 5, first paragraph, point (23)				
G 204	(23) 'random controls' means customs controls based on principles of random sampling, with regard to a population of interest;	(23) 'random controls' means customs controls based on principles of random sampling, with regard to a population of interest;	(23) 'random controls' means customs controls based on principles of random sampling, with regard to a population of interest;	(23) 'random controls' means customs controls based on principles of random sampling, with regard to a population of interest; Text Origin: Commission Proposal
Article 5, first paragraph, point (24)				
G 205	(24) 'holder of the goods' means the person who has physical control of the goods;	(24) 'holder of the goods' means the person who has physical control of the goods;	(24) 'holder of the goods' means ~~the~~ **any** person who ~~has physical control~~ **is in possession** of the goods **at a given moment, in particular for the purposes of presenting them to customs**;	(24) 'holder of the goods' means the person who has physical control of the goods; Text Origin: EP Mandate
Article 5, first paragraph, point (25)				
G 206	(25) 'carrier' means:	(25) 'carrier' means:	(25) 'carrier' means:	(25) 'carrier' means: Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(a)				
G 207	(a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the	(a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the	(a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the	(a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the

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	customs territory of the Union. However,	customs territory of the Union. However,	customs territory of the Union. However,	customs territory of the Union. However, Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(a)(i)				
G 208	(i) in the case of combined transportation, 'carrier' means the person who operates the means of transport which, once brought into the customs territory of the Union, moves by itself as an active means of transport;	(i) in the case of combined transportation, 'carrier' means the person who operates the means of transport which, once brought into the customs territory of the Union, moves by itself as an active means of transport;	(i) in the case of combined transportation, 'carrier' means the person who operates the means of transport which, once brought into the customs territory of the Union, moves by itself as an active means of transport;	(i) in the case of combined transportation, 'carrier' means the person who operates the means of transport which, once brought into the customs territory of the Union, moves by itself as an active means of transport; Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(a)(ii)				
G 209	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the customs territory of the Union;	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the customs territory of the Union;	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the customs territory of the Union;	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(b)				
G 210	(b) in the context of exit, the person who takes the goods, or	(b) in the context of exit, the person who takes the goods, or	(b) in the context of exit, the person who takes the goods, or	(b) in the context of exit, the person who takes the goods, or

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	who assumes responsibility for the carriage of the goods, out of the customs territory of the Union. However:	who assumes responsibility for the carriage of the goods, out of the customs territory of the Union. However:	who assumes responsibility for the carriage of the goods, out of the customs territory of the Union. However:	who assumes responsibility for the carriage of the goods, out of the customs territory of the Union. However: Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(b)(i)				
G 211	(i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, 'carrier' means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination;	(i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, 'carrier' means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination;	(i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, 'carrier' means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination;	(i) in the case of combined transportation, where the active means of transport leaving the customs territory of the Union is only transporting another means of transport which, after the arrival of the active means of transport at its destination, will move by itself as an active means of transport, 'carrier' means the person who will operate the means of transport which will move by itself once the means of transport leaving the customs territory of the Union has arrived at its destination; Text Origin: Commission Proposal
Article 5, first paragraph, point (25)(b)(ii)				
G 212	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract, and issues a bill of lading	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract, and issues a bill of lading	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract, and issues a bill of lading	(ii) in the case of maritime or air traffic under a vessel-sharing or contracting arrangement, 'carrier' means the person who concludes a contract, and issues a bill of lading

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	or air waybill, for the actual carriage of the goods out of the customs territory of the Union;	or air waybill, for the actual carriage of the goods out of the customs territory of the Union;	or air waybill, for the actual carriage of the goods out of the customs territory of the Union;	or air waybill, for the actual carriage of the goods out of the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (26)				
213	(26) 'risk analysis' means the processing of data, information or documents, including personal data, with a view to the identification or quantification of possible risks, using where relevant analytical methods and artificial intelligence as defined Article 3, point (1), of Regulation (EU) /…/… of the European Parliament and of the Council[1]; 1. Regulation of the European Parliament and of the Council (EU) …/20.. laying down harmonised rules on artificial intelligence (artificial intelligence act) and amending certain Union legislative acts [COM(2021)206 final] [(2021/0106(COD)].	(26) 'risk analysis' means the processing of data, information or documents, including personal data, with a view to the identification or quantification of possible risks, using where relevant analytical methods and artificial intelligence as defined Article 3, point (1), of Regulation (EU) /…/… of the European Parliament and of the Council[1]; 1. Regulation of the European Parliament and of the Council (EU) …/20.. laying down harmonised rules on artificial intelligence (artificial intelligence act) and amending certain Union legislative acts [COM(2021)206 final] [(2021/0106(COD)].	(26) 'risk analysis' means the processing of data, information or documents, including personal data, with a view to the identification or quantification of possible risks, using where relevant analytical methods ~~and~~**and/or** artificial intelligence as defined Article 3, point (1), of Regulation (EU) ~~/…/…~~**2024/1689** of the European Parliament and of the Council[1]; 1. Regulation **(EU) 2024/1689** of the European Parliament and of the Council ~~(EU) …/20..~~**of 13 June 2024** laying down harmonised rules on artificial intelligence **and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828** (Artificial Intelligence Act) ~~and amending certain Union legislative acts [COM(2021~~**(OJ L, 2024/1689, 12.7.2024)**~~206 final] [(2021/0106(COD)]~~.	(26) 'risk analysis' means the processing of data, information or documents, including personal data, with a view to the identification or quantification of possible risks, using where relevant analytical methods and artificial intelligence as defined Article 3, point (1), of Regulation (EU) ~~/…/…~~***2024/1689*** of the European Parliament and of the Council[1]; 1. Regulation ***(EU) 2024/1689*** of the European Parliament and of the Council ~~*(EU) …/20..*~~***of 13 June 2024*** laying down harmonised rules on artificial intelligence ***and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828*** (Artificial Intelligence Act) ~~*and amending certain Union legislative acts [COM(2021)206 final] [(2021/0106(COD)]*~~***(OJ L, 2024/1689, 12.7.2024,***

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				ELI:http://data.europa.eu/eli/reg/2024/1689/oj. Text Origin: Council Mandate
Article 5, first paragraph, point (27)				
G 214	(27) 'risk signal' means the indication of a possible risk based on automated processing operations implementing risk analysis on data, information or documents;	(27) 'risk signal' means the indication of a possible risk based on automated processing operations implementing risk analysis on data, information or documents;	(27) 'risk signal' means the indication of a possible risk based on automated processing operations implementing risk analysis on data, information or documents;	(27) 'risk signal' means the indication of a possible risk based on automated processing operations implementing risk analysis on data, information or documents; Text Origin: Commission Proposal
Article 5, first paragraph, point (28)				
G 215	(28) 'risk analysis result' means, the determination, in the case of a signal, that a risk is or is not considered present, based on an automatic process or from further human assessment of the risk signal;	(28) 'risk analysis result' means, the determination, in the case of a signal, that a risk is or is not considered present, based on an automatic process or from further human assessment of the risk signal;	(28) 'risk analysis result' means, the determination, in the case of a signal, that a risk is or is not considered present, based on an automatic process or from further human assessment of the risk signal;	(28) 'risk analysis result' means, the determination, in the case of a signal, that a risk is or is not considered present, based on an automatic process or from further human assessment of the risk signal; Text Origin: Commission Proposal
Article 5, first paragraph, point (28a)				
G 215a			**(28a) 'risk mitigation measures' means the measures to prevent, reduce or control a risk or limit its impact. These may include:**	***(28a) 'risk mitigation measures' means the measures to prevent, reduce or control a risk or limit its impact. These may include:***

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			[Moved from Article 50(4)]	*[Moved from Article 50(4)]* Text Origin: Council Mandate
Article 5, first paragraph, point (28b)				
G 215b			**(a) instructing the carrier or exporter that the goods shall not be loaded or transported;**	*(a) instructing the carrier or exporter that the goods shall not be loaded or transported;* Text Origin: Council Mandate
Article 5, first paragraph, point (28c)				
G 215c			**(b) requesting relevant additional information or action;**	*(b) requesting relevant additional information or action;* Text Origin: Council Mandate
Article 5, first paragraph, point (28d)				
G 215d			**(c) identifying situations where action by another customs authority it may be appropriate for another authority, including customs, to take action;**	*(c) identifying situations where action by another customs authority it may be appropriate for another authority, including customs, to take action;* Text Origin: Council Mandate
Article 5, first paragraph, point (28e)				
G 215e			**(d) recommending the most appropriate place and measures to carry out a control;**	*(d) recommending the most appropriate place and measures to carry out a control;* Text Origin: Council Mandate
Article 5, first paragraph, point (28f)				

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G 215f			**(e) carrying out a customs control;**	***(e) carrying out a customs control;*** Text Origin: Council Mandate	G
Article 5, first paragraph, point (28g)					
G 215g			**(f) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union;**	***(f) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union;*** Text Origin: Council Mandate	G
Article 5, first paragraph, point (28h)					
Y 215h			**(g) means of identification referred to in Article 47.**	*deleted*	Y
Article 5, first paragraph, point (29)					
G *216*	*(29)* 'control recommendation' means the opinion of a customs authority or of the EU Customs Authority, as regards whether and if so when, where and by which customs authority a customs control is to be carried out, including the identification of possible additional actions other than customs controls;	(29) 'control recommendation' means the opinion of a customs authority or of the EU Customs Authority, as regards whether and if so when, where and by which customs authority a customs control is to be carried out, including the identification of possible additional actions other than customs controls;	(29) 'control recommendation' means the **risk analysis based conclusion** ~~opinion~~ of a customs authority or of the EU Customs Authority, as regards whether and if so when~~,~~ **and** where ~~and by~~ which ~~customs authority~~**risk mitigation measure, including** a customs control ~~is to~~**should** be carried out~~, including the identification of possible additional actions other than customs controls~~;	(29) 'control recommendation' means the ~~*opinion*~~***risk analysis based conclusion*** of a customs authority or of the EU Customs Authority, as regards whether and if so when~~*,*~~ ***and*** where ~~*and by*~~ which ~~*customs authority a customs control is to*~~***risk mitigation measure should*** be carried out~~*, including the identification of possible additional actions other than customs controls*~~;	G

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				Text Origin: Council Mandate
Article 5, first paragraph, point (30)				
G 217	(30) 'control decision' means the individual act by which the customs authorities decide a control shall or shall not take place;	(30) 'control decision' means the individual act by which the customs authorities decide a control shall or shall not take place;	(30) 'control decision' means the individual act by which the customs authorities decide a control shall or shall not take place;	(30) 'control decision' means the individual act by which the customs authorities decide a control shall or shall not take place; Text Origin: Commission Proposal
Article 5, first paragraph, point (31)				
G 218	(31) 'control result' means the preliminary and final outcome of a control, including the further action indicated, if any, and the competent authorities concerned with the outcome or action, if any;	(31) 'control result' means the preliminary and final outcome of a control, including the further action indicated, if any, and the competent authorities concerned with the outcome or action, if any;	(31) 'control result' means the preliminary and final outcome of a control, including the further action indicated, if any, and the competent authorities concerned with the outcome or action, if any;	(31) 'control result' means the preliminary and final outcome of a control, including the further action indicated, if any, and the competent authorities concerned with the outcome or action, if any; Text Origin: Commission Proposal
Article 5, first paragraph, point (32)				
G 219	(32) 'common priority control area' means a selection of particular customs procedures, types of goods, traffic routes, modes of transport or economic operators with a view to subjecting them to increased levels of risk analysis and mitigation measures and customs controls during a certain period, without prejudice	(32) 'common priority control area' means a selection of particular customs procedures, types of goods, traffic routes, modes of transport or economic operators with a view to subjecting them to increased levels of risk analysis and mitigation measures and customs controls during a certain period, without prejudice	(32) 'common priority control area' means a selection of particular customs procedures, types of goods, traffic routes, modes of transport or economic operators ~~with a view to subjecting them~~ **which are subject** to increased levels of risk analysis and **risk** mitigation measures ~~and customs controls~~ during a certain	(32) 'common priority control area' means a selection of particular customs procedures, types of goods, traffic routes, modes of transport or economic operators with a view to subjecting them to increased levels of risk analysis and ***risk*** mitigation measures ~~*and customs controls*~~ during a certain period, without

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	to other controls usually carried out by the customs authorities;	to other controls usually carried out by the customs authorities;	period, without prejudice to other controls usually carried out by the customs authorities;	prejudice to other controls usually carried out by the customs authorities; Text Origin: EP Mandate
Article 5, first paragraph, point (33)				
220	(33) 'common risk criteria and standards' means parameters for risk analysis for a risk area and accompanying standards regarding the practical application of the criteria;	(33) 'common risk criteria and standards' means parameters for risk analysis for a risk area and accompanying standards regarding the practical application of the criteria;	(33) 'common risk criteria and standards' means parameters for risk analysis for a risk area and accompanying standards regarding the practical application of the criteria;	(33) 'common risk criteria and standards' means parameters for risk analysis for a risk area and accompanying standards regarding the practical application of the criteria; Text Origin: Commission Proposal
Article 5, first paragraph, point (34)				
221	(34) 'supervision strategy' means an approach to handling a specific risk, which aims to balance operational customs supervision efforts and mitigation measures across the supply chain in a proportionate and effective manner;	(34) 'supervision strategy' means an approach to handling a specific risk, which aims to balance operational customs supervision efforts and mitigation measures across the supply chain in a proportionate and effective manner;	(34) 'supervision strategy' means an approach to handling a ~~*specific*~~ risk, which aims to balance operational customs supervision efforts and **risk** mitigation measures across the supply chain in a proportionate and effective manner **in order to limit the risk and its potential impact whilst facilitating regular trade**;	(34) 'supervision strategy' means an approach to handling a ~~*specific*~~ ***risk*** risk, which aims to balance operational customs supervision efforts and mitigation measures across the supply chain in a proportionate and effective manner; Text Origin: Council Mandate
Article 5, first paragraph, point (35)				
222	(35) 'consignment' means goods, conveyed by one consignor to one consignee, by the same	(35) 'consignment' means goods, conveyed by one consignor to one consignee, by the same	(35) 'consignment' means goods, conveyed by one consignor to one consignee, by the same	(35) 'consignment' means goods, conveyed by one consignor to one consignee, by the same

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	means of transport including multimodal, and coming from the same territory or third country, being of the same type, class or description or being packed together, under the same transport contract;	means of transport including multimodal, and coming from the same territory or third country, being of the same type, class or description or being packed together, under the same transport contract;	means of transport including multimodal, and coming from the same territory or third country, being of the same type, class or description or being packed together, under the same transport contract;	means of transport including multimodal, and coming from the same territory or third country, being of the same type, class or description or being packed together, under the same transport contract; Text Origin: Commission Proposal
Article 5, first paragraph, point (36)				
G 223	(36) 'customs status' means the status of goods as Union or non-Union goods;	(36) 'customs status' means the status of goods as Union or non-Union goods;	(36) 'customs status' means the status of goods as Union or non-Union goods;	(36) 'customs status' means the status of goods as Union or non-Union goods; Text Origin: Commission Proposal
Article 5, first paragraph, point (37)				
G 224	(37) 'Union goods' means goods which fall into any of the following categories:	(37) 'Union goods' means goods which fall into any of the following categories:	(37) 'Union goods' means goods which fall into any of the following categories:	(37) 'Union goods' means goods which fall into any of the following categories: Text Origin: Commission Proposal
Article 5, first paragraph, point (37)(a)				
G 225	(a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from third countries;	(a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from third countries;	(a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from third countries;	(a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from third countries; Text Origin: Commission Proposal

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Article 5, first paragraph, point (37)(b)				
226	(b) goods brought into the customs territory of the Union from third countries and released for free circulation;	(b) goods brought into the customs territory of the Union from third countries and released for free circulation;	(b) goods brought into the customs territory of the Union from third countries and released for free circulation;	(b) goods brought into the customs territory of the Union from third countries and released for free circulation; Text Origin: Commission Proposal
Article 5, first paragraph, point (37)(c)				
227	(c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b);	(c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b);	(c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b);	(c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b); Text Origin: Commission Proposal
Article 5, first paragraph, point (38)				
228	(38) 'non-Union goods' means goods other than those referred to in point (46) or which have lost their customs status as Union goods;	(38) 'non-Union goods' means goods other than those referred to in point (46) or which have lost their customs status as Union goods;	(38) 'non-Union goods' means goods other than those referred to in point (~~46~~**37**) or which have lost their customs status as Union goods;	(38) 'non-Union goods' means goods other than those referred to in point (~~46~~*37*) or which have lost their customs status as Union goods; Text Origin: Council Mandate
Article 5, first paragraph, point (39)				
229	(39) 'release of goods' means the act whereby the customs authorities, or other persons on their behalf, make goods available	(39) 'release of goods' means the act whereby the customs authorities, or other persons on their behalf, make goods available	(39) 'release of goods' means the act whereby the customs authorities, or other persons on their behalf, make goods available	(39) 'release of goods' means the act whereby the customs authorities, or other persons on their behalf, make goods available

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	for the purposes specified for the customs procedure under which they are intended to be placed;	for the purposes specified for the customs procedure under which they are intended to be placed;	for the purposes specified for the customs procedure under which they are intended to be placed;	for the purposes specified for the customs procedure under which they are intended to be placed; Text Origin: Commission Proposal
Article 5, first paragraph, point (39a)				
G 229a			**(39a) 'identification of the goods' means a measure capable of ensuring that the identity of the goods is maintained during the performance of customs procedures and other obligations established in customs legislation;**	*deleted*
Article 5, first paragraph, point (40)				
G *230*	*(40)* 'entry summary declaration' means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union;	(40) 'entry summary declaration' means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union;	(40) 'entry summary declaration' means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union;	(40) 'entry summary declaration' means the act whereby a person informs the customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be brought into the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (41)				
G 231	(41) 'exit summary declaration' means the act whereby a person informs the	(41) 'exit summary declaration' means the act whereby a person informs the	(41) 'exit summary declaration' means the act whereby a person informs the	(41) 'exit summary declaration' means the act whereby a person informs the

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		customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be taken out of the customs territory of the Union;	customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be taken out of the customs territory of the Union;	customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be taken out of the customs territory of the Union;	customs authorities, in the prescribed form and manner and within a specific time-limit, that goods are to be taken out of the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (42)					
G	232	(42) 'temporary storage declaration' means the act whereby a person indicates, in the prescribed form and manner, that goods are in temporary storage;	(42) 'temporary storage declaration' means the act whereby a person indicates, in the prescribed form and manner, that goods are in temporary storage;	(42) 'temporary storage declaration' means the act whereby a person indicates, in the prescribed form and manner, that goods are in temporary storage;	(42) 'temporary storage declaration' means the act whereby a person indicates, in the prescribed form and manner, that goods are in temporary storage; Text Origin: Commission Proposal
Article 5, first paragraph, point (43)					
G	233	(43) 'customs declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied;	(43) 'customs declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied;	(43) 'customs declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied;	(43) 'customs declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied; Text Origin: Commission Proposal
Article 5, first paragraph, point (43a)					

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Y	233a			**(43a) 'presentation of goods to customs' means the notification to the customs authorities of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls;**		Y
	Article 5, first paragraph, point (44)					
G	234	(44) 'declarant' means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in that person's own name or the person in whose name such a declaration or notification is lodged;	(44) 'declarant' means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in that person's own name or the person in whose name such a declaration or notification is lodged;	(44) 'declarant' means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in that person's own name or the person in whose name such a declaration or notification is lodged;	(44) 'declarant' means the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in that person's own name or the person in whose name such a declaration or notification is lodged; Text Origin: Commission Proposal	G
	Article 5, first paragraph, point (45)					
G	235	(45) 're-export declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods, with the exception of those under the free zone procedure or in temporary storage,	(45) 're-export declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods, with the exception of those under the free zone procedure or in temporary storage,	(45) 're-export declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods, with the exception of those under the free zone procedure or in temporary storage,	(45) 're-export declaration' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods, with the exception of those under the free zone procedure or in temporary storage,	G

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	out of the customs territory of the Union;	out of the customs territory of the Union;	out of the customs territory of the Union;	out of the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (46)				
G 236	(46) 're-export notification' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods which are under the free zone procedure or in temporary storage out of the customs territory of the Union;	(46) 're-export notification' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods which are under the free zone procedure or in temporary storage out of the customs territory of the Union;	(46) 're-export notification' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods which are under the free zone procedure or in temporary storage out of the customs territory of the Union;	(46) 're-export notification' means the act whereby a person indicates, in the prescribed form and manner, a wish to take non-Union goods which are under the free zone procedure or in temporary storage out of the customs territory of the Union; Text Origin: Commission Proposal
Article 5, first paragraph, point (47)				
G 237	(47) 'distance sales of goods imported from third countries' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC;	(47) 'distance sales of goods imported from third countries' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC;	(47) 'distance sales of goods imported from third countries' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC;	(47) 'distance sales of goods imported from third countries' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC; Text Origin: Commission Proposal
Article 5, first paragraph, point (48)				
Y 238	(48) 'manufacturer' means:	(48) 'manufacturer' means:	(48) ~~'manufacturer' means:~~	(48) 'manufacturer' means: Text Origin: EP Mandate

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Article 5, first paragraph, point (48)(a)						
Y	239	(a) the manufacturer of the product pursuant to the other legislation applicable to that product; or	(a) the manufacturer of the product pursuant to the other legislation applicable to that product; or	(a) ~~the manufacturer of the product pursuant to the other legislation applicable to that product; or~~	(a) the manufacturer of the product pursuant to the other legislation applicable to that product; or Text Origin: EP Mandate	Y
Article 5, first paragraph, point (48)(b)						
Y	240	(b) the producer with respect to agricultural products as defined in Article 38(1) TFEU or to raw materials; or	(b) the producer with respect to agricultural products as defined in Article 38(1) TFEU or to raw materials; or	(b) ~~the producer with respect to agricultural products as defined in Article 38(1) TFEU or to raw materials; or~~	(b) the producer with respect to agricultural products as defined in Article 38(1) TFEU or to raw materials; or Text Origin: EP Mandate	Y
Article 5, first paragraph, point (48)(c)						
Y	241	(c) if there is no manufacturer or producer as referred to in points (a) and (b), the natural or legal person or association of persons who manufactured the product or had the product manufactured, and markets that product under that person's name or trademark;	(c) if there is no manufacturer or producer as referred to in points (a) and (b), the natural or legal person or association of persons who manufactured the product or had the product manufactured, and markets that product under that person's name or trademark;	(c) ~~if there is no manufacturer or producer as referred to in points (a) and (b), the natural or legal person or association of persons who manufactured the product or had the product manufactured, and markets that product under that person's name or trademark;~~	(c) if there is no manufacturer or producer as referred to in points (a) and (b), the natural or legal person or association of persons who manufactured the product or had the product manufactured, and markets that product under that person's name or trademark; Text Origin: EP Mandate	Y
Article 5, first paragraph, point (49)						
G	242	(49) 'product supplier' means any natural or legal person or association of person in the supply chain who manufactures a product in whole or in part, whether as	(49) 'product supplier' means any natural or legal person or association of person in the supply chain who manufactures a product in whole or in part, whether as	(49) 'product supplier' means any natural or legal person or association of person in the supply chain who manufactures a product in whole or in part, whether as	(49) 'product supplier' means any natural or legal person or association of person in the supply chain who manufactures a product in whole or in part, whether as	G

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	manufacturer or in any other circumstance;	manufacturer or in any other circumstance;	manufacturer or in any other circumstance;	manufacturer or in any other circumstance; Text Origin: Commission Proposal	
Article 5, first paragraph, point (50)					
Y	243	(50) 'temporary storage' means the situation of non-Union goods temporarily stored under customs supervision in the period between the moment in which the carrier notifies their arrival to the customs territory and their placement under a customs procedure;	(50) 'temporary storage' means the situation of non-Union goods temporarily stored under customs supervision in the period between the moment in which the carrier notifies their arrival to the customs territory and their placement under a customs procedure **or re-export**;	(50) 'temporary storage' means the situation of non-Union goods temporarily stored under customs supervision in the period between the moment in which the carrier notifies their arrival to the customs territory and their placement under a customs procedure **or re-export**;		Y
Article 5, first paragraph, point (50a)					
G	243a		**(50a) 'temporary storage' means the situation of non-Union goods temporarily stored under customs supervision in the period between the moment in which the carrier notifies their arrival to the customs territory and their placement under a customs procedure or re-export;**	*deleted* Text Origin: Council Mandate	G
Article 5, first paragraph, point (50b)					
Y	*243b*		**(50b) 'advance cargo information' means the set of data provided or made available to customs authorities, and**	***(50b) 'advance cargo information' means the set of data provided or made available to customs authorities, and***	Y

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			relating to goods that are to be brought into the customs territory of the Union;	***relating to goods that are to be brought into the customs territory of the Union;*** Text Origin: Council Mandate	
Article 5, first paragraph, point (51)					
G	244	(51) 'processed products' means goods placed under a processing procedure which have undergone processing operations;	(51) 'processed products' means goods placed under a processing procedure which have undergone processing operations;	(51) 'processed products' means goods placed under a processing procedure which have undergone processing operations; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (52)					
G	245	(52) 'processing operations' means any of the following:	(52) 'processing operations' means any of the following:	(52) 'processing operations' means any of the following: Text Origin: Commission Proposal	G
Article 5, first paragraph, point (52)(a)					
G	246	(a) the working of goods, including erecting, assembling or fitting those goods to other goods;	(a) the working of goods, including erecting, assembling or fitting those goods to other goods;	(a) the working of goods, including erecting, assembling or fitting those goods to other goods; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (52)(b)					
G	247	(b) the processing of goods;	(b) the processing of goods;	(b) the processing of goods; Text Origin: Commission Proposal	G

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Article 5, first paragraph, point (52)(c)						
G	248	(c) the destruction of goods;	(c) the destruction of goods;	(c) the destruction of goods;	(c) the destruction of goods; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (52)(d)						
G	249	(d) the repair of goods, including restoring and putting those goods in order;	(d) the repair of goods, including restoring and putting those goods in order;	(d) the repair of goods, including restoring and putting those goods in order;	(d) the repair of goods, including restoring and putting those goods in order; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (52)(e)						
G	250	(e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories);	(e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories);	(e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories);	(e) the use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (production accessories); Text Origin: Commission Proposal	G
Article 5, first paragraph, point (53)						
G	251	(53) 'holder of the transit procedure' means the person who lodges the transit declaration or provides the information required for placing goods under that procedure, or on whose behalf that	(53) 'holder of the transit procedure' means the person who lodges the transit declaration or provides the information required for placing goods under that procedure, or on whose behalf that	(53) 'holder of the transit procedure' means the person who lodges the transit declaration or provides the information required for placing goods under that procedure, or on whose behalf that	(53) 'holder of the transit procedure' means the person who lodges the transit declaration or provides the information required for placing goods under that procedure, or on whose behalf that	G

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	declaration is lodged or that information provided.	declaration is lodged or that information provided.	declaration is lodged or that information provided.	declaration is lodged or that information provided. Text Origin: Commission Proposal	
Article 5, first paragraph, point (54)					
G	252	(54) 'rate of yield' means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure;	(54) 'rate of yield' means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure;	(54) 'rate of yield' means the quantity or percentage of processed products obtained from the processing of a given quantity of goods placed under a processing procedure; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (55)					
G	253	(55) 'third country' means a country or a territory outside the customs territory of the Union;	(55) 'third country' means a country or a territory outside the customs territory of the Union;	(55) 'third country' means a country or a territory outside the customs territory of the Union; Text Origin: Commission Proposal	G
Article 5, first paragraph, point (56)					
Y	254	(56) 'simplified tariff treatment for distance sales' means the simplified tariff treatment for distance sales set out in Article 1, paragraphs 4 and 5, and Part One, Section II, point G of Annex I to Regulation (EEC) No 2658/87;	(56) 'simplified tariff treatment for distance sales' means the simplified tariff treatment for distance sales set out in Article 1, paragraphs 4 and 5, and Part One, Section II, point G of Annex I to Regulation (EEC) No 2658/87;	**[(56)]**~~(56)~~ **[**'simplified tariff treatment for distance sales' means the simplified tariff treatment for distance sales set out in Article 1, paragraphs 4 and 5, and Part One, Section II, point G of Annex I to Regulation (EEC) No 2658/87;**]** Text Origin: EP Mandate	Y
Article 5, first paragraph, point (57)					

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Y 255	(57) 'customs debt' means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force;	(57) 'customs debt' means the obligation on a person to pay the amount of import or export duty ***and any other charges*** which ~~applies~~***apply*** to specific goods under the customs legislation in force;	(57) 'customs debt' means the obligation on a person to pay the amount of import or export duty which applies to specific goods under the customs legislation in force;	(57) 'customs debt' means the obligation on a person to pay the amount of import or export duty ***and any other charges*** which ~~applies~~***apply*** to specific goods under the customs legislation in force; Text Origin: EP Mandate
Article 5, first paragraph, point (58)				
G 256	(58) 'debtor' means any person liable for a customs debt;	(58) 'debtor' means any person liable for a customs debt;	(58) 'debtor' means any person liable for a customs debt;	(58) 'debtor' means any person liable for a customs debt; Text Origin: Commission Proposal
Article 5, first paragraph, point (59)				
G 257	(59) 'import duty' means customs duty payable on the import of goods;	(59) 'import duty' means customs duty payable on the import of goods;	(59) 'import duty' means customs duty payable on the import of goods;	(59) 'import duty' means customs duty payable on the import of goods; Text Origin: Commission Proposal
Article 5, first paragraph, point (60)				
G 258	(60) 'export duty' means customs duty payable on the export of goods;	(60) 'export duty' means customs duty payable on the export of goods;	(60) 'export duty' means customs duty payable on the export of goods;	(60) 'export duty' means customs duty payable on the export of goods; Text Origin: Commission Proposal
Article 5, first paragraph, point (61)				

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G	259	(61) 'repayment' means the refunding of an amount of import or export duty that has been paid;	(61) 'repayment' means the refunding of an amount of import or export duty that has been paid;	(61) 'repayment' means the refunding of an amount of import or export duty that has been paid;	(61) 'repayment' means the refunding of an amount of import or export duty that has been paid; Text Origin: Commission Proposal	G
	Article 5, first paragraph, point (62)					
G	260	(62) 'remission' means the waiving of the obligation to pay an amount of import or export duty which has not been paid;	(62) 'remission' means the waiving of the obligation to pay an amount of import or export duty which has not been paid;	(62) 'remission' means the waiving of the obligation to pay an amount of import or export duty which has not been paid;	(62) 'remission' means the waiving of the obligation to pay an amount of import or export duty which has not been paid; Text Origin: Commission Proposal	G
	Article 5, first paragraph, point (63)					
G	261	(63) 'buying commission' means a fee paid by an importer to an agent for representing him or her in the purchase of goods being valued;	(63) 'buying commission' means a fee paid by an importer to an agent for representing him or her in the purchase of goods being valued;	(63) 'buying commission' means a fee paid by an importer to an agent for representing him or her in the purchase of goods being valued;	(63) 'buying commission' means a fee paid by an importer to an agent for representing him or her in the purchase of goods being valued; Text Origin: Commission Proposal	G
	Article 5, first paragraph, point (64)					
G	262	(64) 'crisis' means an event or a situation that suddenly endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and requires	(64) 'crisis' means an event, ***natural or man-made, of an exceptional nature and scale, taking place inside or outside of the Union, that*** ~~*or a situation that suddenly*~~ endangers the safety, the security, the health and life of the	(64) 'crisis' means an event or a situation that suddenly endangers the safety, the security, the health and life of the citizens, economic operators and personnel of customs authorities and requires	(64) 'crisis' means an event, ***natural or man-made, of an exceptional nature and scale, taking place inside or outside of the Union, that*** ~~*or a situation that suddenly*~~ endangers the safety, the security, the health and life of the	G

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	urgent measures as regards the entry, exit or transit of goods.	citizens, economic operators and personnel of customs authorities and ***that*** requires urgent measures as regards the entry, exit or transit of goods~~.~~**;**	urgent measures as regards the entry, exit or transit of goods.	citizens, economic operators and personnel of customs authorities and ***that*** requires urgent measures as regards the entry, exit or transit of goods~~.~~**;** Text Origin: EP Mandate
Article 5, first paragraph, point (64a)				
Y	262a	***(64a) 'crisis response cell' means a contact point within the EU Customs Authority that coordinates EU crises response efforts within the customs union;***		***(64a) 'crisis response cell' means a contact point within the EU Customs Authority that coordinates EU crises response efforts within the customs union;*** Text Origin: EP Mandate
Article 5, first paragraph, point (64b)				
Y	262b	***(64b) 'micro, small and medium-sized enterprises' or 'SMEs' means micro, small and medium-sized enterprises as defined in Article 2 of Commission Recommendation 2003/361/EC;***		Text Origin: EP Mandate
Article 5, first paragraph, point (64c)				
Y	262c	***(64c) 'other charges' means any fees charged in addition to custom duties, VAT, customs formalities fees and courier fees;***		
Article 5, first paragraph, point (64d)				

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Y	262d		***(64d) 'end-customer' means a natural or legal person residing or established in the Union, to whom a product has been made available by a seller or a marketplace;***			Y
	Article 5, first paragraph, point (64e)					
Y	262e		***(64e) 'national single window environment for customs' means a set of electronic services established by a Member State to enable information to be exchanged between the electronic systems of its customs authority, the partner competent authorities and economic operators;***			Y
	Article 5, first paragraph, point (64f)					
Y	262f		***(64f) 'partner competent authority' means any Member State authority, or the Commission, empowered to perform a designated function in relation to the fulfilment of the relevant Union non-customs formalities;***			Y
	Article 5, first paragraph, point (64g)					
Y	262g		***(64g) 'Union non-customs formality' means all the operations which must be carried out by an economic operator or***			Y

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		by a partner competent authority for the international movement of goods, as laid down in Union legislation other than customs legislation;		
Article 5, first paragraph, point (64h)				
Y	262h	***(64h) non-customs supporting document' means any required document issued by a partner competent authority or drawn up by an economic operator, or any required information provided by an economic operator, to certify that Union non- customs formalities have been fulfilled;***		Y
Article 5, first paragraph, point (64i)				
Y	262i	***(64i) 'quantity management' means the activity of monitoring and managing the quantity of goods authorised by partner competent authorities, in accordance with Union legislation other than customs legislation, based on the information provided by customs authorities;***		Y
Article 5, first paragraph, point (64j)				
Y	262j	***(64j) 'Union non-customs system' means a Union electronic system established by, used in***		Y

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		order to achieve the objectives of, or referred to in Union legislation to store information on the fulfilment of the respective Union non-customs formality;		
Article 5, first paragraph, point (64k)				
Y 262k		***(64k) 'Economic Operator Registration and Identification number (EORI number)' means 'Economic Operator Registration and Identification number (EORI number)' as defined in Article 1, point (18), of Commission Delegated Regulation (EU) 2015/2446[1a].*** _____ ***1a. 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)***		Y
Article 5, first paragraph, point (64l)				
Y 262l			**(65) 'item', in the context of Union handling fee, means one or more good[s] in a consignment sharing the same tariff classification and description;**	Y
Article 5, first paragraph, point (64e)				

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Y	262m			**(66) "real-time access" means the ability of the customs authority to access relevant data without undue delay.**	*deleted*	Y
	Chapter 2a					
G	*262n*			**Chapter 2a** **Competence and operational rules of customs offices** ***[Article 42 and 42a moved here]***	***Chapter 2a*** ***Competence and operational rules of customs offices*** ***[Article 42 and 42a moved here]*** Text Origin: Council Mandate	G
	Chapter 3					
G	263	Chapter 3 Decisions relating to the application of the customs legislation	Chapter 3 Decisions relating to the application of the customs legislation	Chapter 3 Decisions relating to the application of the customs legislation	Chapter 3 Decisions relating to the application of the customs legislation Text Origin: Commission Proposal	G
	Section 1					
G	264	Section 1 General principles	Section 1 General principles	Section 1 General principles	Section 1 General principles Text Origin: Commission Proposal	G
	Article 6					
G	265	Article 6 Decisions taken upon application	Article 6 Decisions taken upon application	Article 6 Decisions taken upon application	Article 6 Decisions taken upon application Text Origin: Commission Proposal	G

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Article 6(1), first subparagraph				
G 266	1. Where a person applies for a decision relating to the application of the customs legislation, that person shall provide all the information required by the competent customs authorities in order to enable them to take that decision.	1. Where a person applies for a decision relating to the application of the customs legislation, that person shall provide all the information required by the competent customs authorities in order to enable them to take that decision.	1. Where a person applies for a decision relating to the application of the customs legislation, that person shall provide all the information required by the competent customs authorities in order to enable them to take that decision.	1. Where a person applies for a decision relating to the application of the customs legislation, that person shall provide all the information required by the competent customs authorities in order to enable them to take that decision. Text Origin: Commission Proposal
Article 6(1), second subparagraph				
G 267	A decision may also be applied for by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation.	A decision may also be applied for by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation.	A decision may also be applied for by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation.	A decision may also be applied for by, and taken with regard to, several persons, in accordance with the conditions laid down in the customs legislation. Text Origin: Commission Proposal
Article 6(1), third subparagraph				
G 268	Except where otherwise provided, the competent customs authority shall be that of the place of establishment of the applicant.	Except where otherwise provided, the competent customs authority shall be that of the place of establishment of the applicant.	~~Except where otherwise provided, the competent customs authority shall be that of the place of establishment of the applicant.~~ ***[Moved to Article 42 paragraph (1) point (a)]***	~~*Except where otherwise provided, the competent customs authority shall be that of the place of establishment of the applicant.*~~ ***[Moved to Article 42 paragraph (1) point (a)]*** Text Origin: Council Mandate
Article 6(2), first subparagraph				

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Y	269	2. Customs authorities shall, without delay and at the latest within 30 calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.	2. Customs authorities shall, without delay and at the latest within ~~30~~***14*** calendar days of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.	2. Customs authorities shall, without delay and at the latest within 30 calendar days **from the date** of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled.	2. Customs authorities shall, without delay and at the latest within 30 calendar days ***from the date*** of receipt of the application for a decision, verify whether the conditions for the acceptance of that application are fulfilled. Text Origin: Council Mandate	Y
	Article 6(2), second subparagraph					
G	270	Where the customs authorities establish that the application contains all the information required in order for them to be able to take the decision, they shall communicate its acceptance to the applicant within the period specified in the first subparagraph.	Where the customs authorities establish that the application contains all the information required in order for them to be able to take the decision, they shall communicate its acceptance to the applicant within the period specified in the first subparagraph.	Where the customs authorities establish that the application contains all the information required in order for them to be able to take the decision, they shall communicate its acceptance to the applicant within the period specified in the first subparagraph.	Where the customs authorities establish that the application contains all the information required in order for them to be able to take the decision, they shall communicate its acceptance to the applicant within the period specified in the first subparagraph. Text Origin: Commission Proposal	G
	Article 6(2), second subparagraph a					
G	270a		***Where the customs authorities require additional information from other relevant competent national or international authorities to evaluate the application, they shall inform the applicant and update them within 15 calendar days about their decision.***		*deleted*	G

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Article 6(2), third subparagraph				
271	Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period whether the application has been accepted, the application shall be considered as accepted at the end of the 60 calendar days.	Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of the first application. If the customs authorities do not expressly inform the applicant within that period ~~*whether*~~***that*** the application ***is complete and*** has been accepted, the application shall be considered ~~*as*~~***to be*** accepted at the end of the 60 calendar days.	Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of **receipt of** the first application. If the customs authorities do not expressly inform the applicant within that period whether the application has been accepted, the application shall be considered as accepted at the end of the 60 calendar days.	Where the customs authorities establish that the application does not contain all the information required, they shall ask the applicant to provide the relevant additional information within a reasonable time limit which shall not exceed 30 calendar days. Even where the customs authorities have requested additional information to the applicant, they shall decide whether the application is complete and can be accepted or whether it is incomplete and shall be refused in a period that shall not exceed 60 calendar days from the date of ***receipt of*** the first application. If the customs authorities do not expressly inform the applicant within that period ~~*whether*~~***that*** the application ***is complete and*** has been accepted, the application shall be considered ~~*as*~~***to be*** accepted at the end of the 60 calendar days. ***Where the customs authorities require additional information from other relevant competent national or international authorities to evaluate the***

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					application, they shall inform the applicant and update them within 30 calendar days about their decision. Text Origin: EP Mandate	
	Article 6(3), first subparagraph					
Y	272	3. Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within 120 calendar days of the date of acceptance of the application and shall notify the applicant without delay.	3. Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within ~~120~~***90*** calendar days of the date of acceptance of the application and shall notify the applicant without delay.	3. Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within 120 calendar days of the date of acceptance of the application and shall notify the applicant without delay.	3. Except where otherwise provided, the competent customs authority shall take a decision as referred to in paragraph 1 at the latest within ~~120~~***90*** calendar days of the date of acceptance of the application and shall notify the applicant without delay. Text Origin: EP Mandate	Y
	Article 6(3), second subparagraph					
G	273	Where the customs authorities are unable to comply with the time-limit for taking a decision, they shall inform the applicant of that fact before the expiry of that time-limit, stating the reasons and indicating the further period of time which they consider necessary in order to take a decision. Except where otherwise provided, that further period of time shall not exceed 30 calendar days.	Where the customs authorities are unable to comply with the time-limit for taking a decision, they shall inform the applicant of that fact before the expiry of that time-limit, stating the reasons and indicating the further period of time which they consider necessary in order to take a decision. Except where otherwise provided, that further period of time shall not exceed 30 calendar days.	Where the customs authorities are unable to comply with the time-limit for taking a decision, they shall inform the applicant of that fact before the expiry of that time-limit, stating the reasons and indicating the further period of time which they consider necessary in order to take a decision. Except where otherwise provided, that further period of time shall not exceed 30 calendar days.	Where the customs authorities are unable to comply with the time-limit for taking a decision, they shall inform the applicant of that fact before the expiry of that time-limit, stating the reasons and indicating the further period of time which they consider necessary in order to take a decision. Except where otherwise provided, that further period of time shall not exceed 30 calendar days.	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 6(3), third subparagraph				
274	Without prejudice to the second subparagraph, the customs authorities may extend the time limit for taking a decision, as laid down in the customs legislation, where the applicant requests an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria required for granting the decision. Those adjustments and the further period of time necessary to carry them out shall be communicated to the customs authorities, which shall decide on the extension.	Without prejudice to the second subparagraph, the customs authorities may extend the time limit for taking a decision, as laid down in the customs legislation, where the applicant requests an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria required for granting the decision. Those adjustments and the further period of time necessary to carry them out shall be communicated to the customs authorities, which shall decide on the extension.	Without prejudice to the second subparagraph, the customs authorities may extend the time limit for taking a decision, as laid down in the customs legislation, where the applicant requests an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria required for granting the decision. Those adjustments and the further period of time necessary to carry them out shall be communicated to the customs authorities, which shall decide on the extension.	Without prejudice to the second subparagraph, the customs authorities may extend the time limit for taking a decision, as laid down in the customs legislation, where the applicant requests an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria required for granting the decision. Those adjustments and the further period of time necessary to carry them out shall be communicated to the customs authorities, which shall decide on the extension. Text Origin: Commission Proposal
Article 6(3), fourth subparagraph				
275	Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority	Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority	~~Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant may consider the request to have been denied and may appeal such a negative decision. The applicant may also inform the EU Customs Authority~~	Where the customs authorities fail to take a decision within the time-limits established in the first, second and third subparagraphs, the applicant ***shall receive an automatic notification and*** may consider the request to have been denied ~~*and may appeal such a negative decision*~~. ~~*The applicant*~~

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	that the customs authorities did not take a decision within the relevant time limits.	that the customs authorities did not take a decision within the relevant time limits. ***In such event, an automatic notification shall be received via the EU Customs Data Hub.***	~~that the customs authorities did not take a decision within the relevant time limits.~~	~~*may also inform the EU Customs Authority that the customs authorities did not take a decision within the relevant time limits.*~~ Text Origin: EP Mandate
Article 6(3), fourth subparagraph a				
G 275a		***The Commission shall adopt clear guidelines on processes for handling decisions in the event of a technical failure by centralised EU electronic systems infrastructure, in particular the EU Customs Data Hub.***		*deleted* G
Article 6(4)				
G *276*	*4.* Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives it, or is deemed to have received it. Except in the cases provided for in Article 17(2), decisions adopted shall be enforceable by the customs authorities from that date.	4. Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives it, or is deemed to have received it. Except in the cases provided for in Article 17(2), decisions adopted shall be enforceable by the customs authorities from that date.	4. Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives it, or is deemed to have received it. Except in the cases provided for in Article 17(2), decisions adopted shall be enforceable by the customs authorities from that date.	4. Except where otherwise specified in the decision or in the customs legislation, the decision shall take effect from the date on which the applicant receives it, or is deemed to have received it. Except in the cases provided for in Article 17(2), decisions adopted shall be enforceable by the customs authorities from that date. Text Origin: Commission Proposal G
Article 6(5)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	277	5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time.	5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time.	5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time.	5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time. Text Origin: Commission Proposal	G
Article 6(6), first subparagraph						
G	278	6. Before taking a decision which would adversely affect the applicant, the customs authorities shall communicate the grounds on which they intend to base their decision to the applicant, who shall be given the opportunity to express his or her point of view within a period prescribed from the date on which he or she receives that communication or is deemed to have received it ('right to be heard'). Following the expiry of that period, the applicant shall be notified, in the appropriate form, of the decision.	6. Before taking a decision which would adversely affect the applicant, the customs authorities shall communicate the grounds on which they intend to base their decision to the applicant, who shall be given the opportunity to express his or her point of view within a period prescribed from the date on which he or she receives that communication or is deemed to have received it ('right to be heard'). Following the expiry of that period, the applicant shall be notified, in the appropriate form, of the decision.	6. Before taking a decision which would adversely affect the applicant, the customs authorities shall communicate the grounds on which they intend to base their decision to the applicant, who shall be given the opportunity to express his or her point of view within a period prescribed from the date on which he or she receives that communication or is deemed to have received it ('right to be heard'). Following the expiry of that period, the applicant shall be notified, in the appropriate form, of the decision.	6. Before taking a decision which would adversely affect the applicant, the customs authorities shall communicate the grounds on which they intend to base their decision to the applicant, who shall be given the opportunity to express his or her point of view within a period prescribed from the date on which he or she receives that communication or is deemed to have received it ('right to be heard'). Following the expiry of that period, the applicant shall be notified, in the appropriate form, of the decision. Text Origin: Commission Proposal	G
Article 6(6), second subparagraph						
G	279	The first subparagraph shall not apply in any of the following cases:	The first subparagraph shall not apply in any of the following cases:	The first subparagraph shall not apply in any of the following cases:	The first subparagraph shall not apply in any of the following cases:	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 6(6), second subparagraph, point (a)				
280	(a) where it concerns a decision relating to binding information referred to in Article 13(1);	(a) where it concerns a decision relating to binding information referred to in Article 13(1);	(a) where it concerns a decision relating to binding information referred to in Article 13(1);	(a) where it concerns a decision relating to binding information referred to in Article 13(1); Text Origin: Commission Proposal
Article 6(6), second subparagraph, point (b)				
281	(b) in the event of refusal of the benefit of a tariff quota where the specified tariff quota volume is reached, as referred to in Article 145(4), first subparagraph;	(b) in the event of refusal of the benefit of a tariff quota where the specified tariff quota volume is reached, as referred to in Article 145(4), first subparagraph;	(b) in the event of refusal of the benefit of a tariff quota where the specified tariff quota volume is reached, as referred to in Article 145(4), first subparagraph;	(b) in the event of refusal of the benefit of a tariff quota where the specified tariff quota volume is reached, as referred to in Article 145(4), first subparagraph; Text Origin: Commission Proposal
Article 6(6), second subparagraph, point (c)				
282	(c) where the nature or the level of a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires;	(c) where the nature or the level of a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires;	(c) where the nature or the level of a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires;	(c) where the nature or the level of a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires; Text Origin: Commission Proposal
Article 6(6), second subparagraph, point (d)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	283	(d) where the decision aims at securing the implementation of another decision on which the applicant has been given the opportunity to express his or her point of view, without prejudice to the law of the Member State concerned;	(d) where the decision aims at securing the implementation of another decision on which the applicant has been given the opportunity to express his or her point of view, without prejudice to the law of the Member State concerned;	(d) where the decision aims at securing the implementation of another decision on which the applicant has been given the opportunity to express his or her point of view, without prejudice to the law of the Member State concerned;	(d) where the decision aims at securing the implementation of another decision on which the applicant has been given the opportunity to express his or her point of view, without prejudice to the law of the Member State concerned; Text Origin: Commission Proposal	G
Article 6(6), second subparagraph, point (e)						
G	284	(e) where it would prejudice investigations initiated for the purpose of combating fraud;	(e) where it would prejudice investigations initiated for the purpose of combating fraud;	(e) where it would prejudice investigations initiated for the purpose of combating fraud;	(e) where it would prejudice investigations initiated for the purpose of combating fraud; Text Origin: Commission Proposal	G
Article 6(6), second subparagraph, point (ea)						
G	284a			**(ea) where the application does not meet the conditions for its acceptance;**	***(ea) where the application does not meet the conditions for its acceptance;*** Text Origin: Council Mandate	G
Article 6(6), second subparagraph, point (f)						
Y	285	(f) in other specific cases.	*deleted*	*(f)* in other specific cases.		Y
Article 6(7)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	286	7. A decision which adversely affects the applicant shall set out the grounds on which it is based and shall refer to the right of appeal provided for in Article 16.	7. A decision which adversely affects the applicant shall set out the grounds on which it is based and shall refer to the right of appeal provided for in Article 16.	7. A decision which adversely affects the applicant shall set out the grounds on which it is based and shall refer to the right of appeal provided for in Article 16.	7. A decision which adversely affects the applicant shall set out the grounds on which it is based and shall refer to the right of appeal provided for in Article 16. Text Origin: Commission Proposal
	Article 6(8)				
G	287	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal
	Article 6(8), point (a)				
G	288	(a) the exceptions for designating the competent customs office referred to in paragraph 1, third subparagraph, of this Article;	(a) the exceptions for designating the competent customs office referred to in paragraph 1, third subparagraph, of this Article;	(a) the ~~exceptions for designating the competent customs office~~**data required for applications and decisions** referred to in ~~paragraph 1, third subparagraph, of~~ this Article ;	(a) the ~~*exceptions for designating the competent customs office*~~***data required for applications and decisions*** referred to in ~~*paragraph 1, third subparagraph, of*~~ this Article; Text Origin: Council Mandate
	Article 6(8), point (b)				
G	289	(b) the conditions for the acceptance of an application,	(b) the conditions for the acceptance of an application,	(b) the conditions for the acceptance of an application,	(b) the conditions for the acceptance of an application,

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		referred to in paragraph 2 of this Article;	referred to in paragraph 2 of this Article;	referred to in paragraph 2 of this Article;	referred to in paragraph 2 of this Article; Text Origin: Commission Proposal
	Article 6(8), point (c)				
G	290	(c) the cases where the time limit to take a specific decision, including the possible extension of that time-limit, differs from the time limits referred to in paragraph 3 of this Article;	(c) the cases where the time limit to take a specific decision, including the possible extension of that time-limit, differs from the time limits referred to in paragraph 3 of this Article;	(c) the cases where the time limit to take a specific decision, including the possible extension of that time-limit, differs from the time limits referred to in paragraph 3 of this Article;	(c) the cases where the time limit to take a specific decision, including the possible extension of that time-limit, differs from the time limits referred to in paragraph 3 of this Article; Text Origin: Commission Proposal
	Article 6(8), point (d)				
G	291	(d) the cases, referred to in paragraph 4 of this Article, where the decision takes effect from a date which is different from the date on which the applicant receives it or is deemed to have received it;	(d) the cases, referred to in paragraph 4 of this Article, where the decision takes effect from a date which is different from the date on which the applicant receives it or is deemed to have received it;	(d) the cases, referred to in paragraph 4 of this Article, where the decision takes effect from a date which is different from the date on which the applicant receives it or is deemed to have received it;	(d) the cases, referred to in paragraph 4 of this Article, where the decision takes effect from a date which is different from the date on which the applicant receives it or is deemed to have received it; Text Origin: Commission Proposal
	Article 6(8), point (e)				
G	292	(e) the cases, referred to in paragraph 5 of this Article, where the decision is not valid without limitation of time;	(e) the cases, referred to in paragraph 5 of this Article, where the decision is not valid without limitation of time;	(e) the cases, referred to in paragraph 5 of this Article, where the decision is not valid without limitation of time;	(e) the cases, referred to in paragraph 5 of this Article, where the decision is not valid without limitation of time;

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					Text Origin: Commission Proposal	
Article 6(8), point (f)						
G	293	(f) the duration of the period referred to in paragraph 6, first subparagraph, of this Article;	(f) the duration of the period referred to in paragraph 6, first subparagraph, of this Article;	(f) the duration of the period referred to in paragraph 6, first subparagraph, of this Article;	(f) the duration of the period referred to in paragraph 6, first subparagraph, of this Article; Text Origin: Commission Proposal	G
Article 6(8), point (g)						
Y	294	(g) the specific cases, referred to in paragraph 6, second subparagraph, point (f) of this Article.	*deleted*	*(g)* the specific cases, referred to in paragraph 6, second subparagraph, point (f) of this Article.		Y
Article 6(9), first subparagraph						
G	295	9. The Commission shall specify, by means of implementing acts, the procedure for:	9. The Commission shall ~~*specify, by means of*~~***adopt*** implementing acts~~,~~ ***specifying*** the procedure for:	9. The Commission shall specify, by means of implementing acts, the procedure for:	9. The Commission shall ~~*specify, by means of*~~***adopt*** implementing acts~~,~~ ***specifying*** the procedure for: Text Origin: EP Mandate	G
Article 6(9), first subparagraph, point (a)						
G	296	(a) the submission and the acceptance of the application for a decision, referred to in paragraphs 1 and 2;	(a) the submission and the acceptance of the application for a decision, referred to in paragraphs 1 and 2;	(a) the submission and the acceptance of the application for a decision, referred to in paragraphs 1 and 2;	(a) the submission and the acceptance of the application for a decision, referred to in paragraphs 1 and 2; Text Origin: Commission Proposal	G
Article 6(9), first subparagraph, point (aa)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	296a		***(aa) guidelines on processes to handle decisions in the event of a technical failure by the centralised EU electronic systems infrastructure;***			Y
Article 6(9), first subparagraph, point (b)						
G	297	(b) taking the decision referred to in this Article, including, where appropriate, as regards the right to be heard and the consultation of other Member States concerned.	(b) taking the decision referred to in this Article, including, where appropriate, as regards the right to be heard and the consultation of other Member States concerned.	(b) taking the decision referred to in this Article, including, where appropriate, as regards the right to be heard and the consultation of other Member States concerned.	(b) taking the decision referred to in this Article, including, where appropriate, as regards the right to be heard and the consultation of other Member States concerned. Text Origin: Commission Proposal	G
Article 6(9), second subparagraph						
G	298	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 7						
G	299	Article 7 Management of decisions taken upon application	Article 7 Management of decisions taken upon application	Article 7 Management of decisions taken upon application	Article 7 Management of decisions taken upon application Text Origin: Commission Proposal	G
Article 7(1)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	300	1. The holder of the decision shall comply with the obligations resulting from that decision.	1. The holder of the decision shall comply with the obligations resulting from that decision.	1. The holder of the decision shall comply with the obligations resulting from that decision.	1. The holder of the decision shall comply with the obligations resulting from that decision. Text Origin: Commission Proposal	G
Article 7(2)						
G	301	2. The holder of the decision shall continuously monitor the fulfilment of the conditions and criteria, and compliance with the obligations, resulting from the decisions and, where applicable, establish internal controls capable of preventing, detecting and correcting illegal or irregular transactions.	2. The holder of the decision shall continuously monitor the fulfilment of the conditions and criteria, and compliance with the obligations, resulting from the decisions and, where applicable, establish internal controls capable of preventing, detecting and correcting illegal or irregular transactions.	2. The holder of the decision shall continuously monitor the fulfilment of the conditions and criteria, and compliance with the obligations, resulting from the decisions and, where applicable, establish internal controls capable of preventing, detecting and correcting illegal or irregular transactions.	2. The holder of the decision shall continuously monitor the fulfilment of the conditions and criteria, and compliance with the obligations, resulting from the decisions and, where applicable, establish internal controls capable of preventing, detecting and correcting illegal or irregular transactions. Text Origin: Commission Proposal	G
Article 7(3)						
G	302	3. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence the continuation or content of that decision.	3. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence the continuation or content of that decision.	3. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence the continuation or content of that decision.	3. The holder of the decision shall inform the customs authorities without delay of any factor arising after the decision was taken, which may influence the continuation or content of that decision. Text Origin: Commission Proposal	G
Article 7(4)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	303	4. Customs authorities shall regularly monitor whether the holder of the decision continues to fulfil the relevant criteria and comply with the relevant obligations, in particular the ability of the holder of the decision to prevent, react to and remedy errors through appropriate internal controls. Based on such monitoring activity, customs shall assess the risk profile of the holder of the decision, where relevant. Where the holder of the decision has been established in the customs territory of the Union for less than 3 years, the customs authorities shall closely monitor it during the first year after the decision is taken.	4. Customs authorities shall regularly monitor whether the holder of the decision continues to fulfil the relevant criteria and comply with the relevant obligations, in particular the ability of the holder of the decision to prevent, react to and remedy errors through appropriate internal controls. Based on such monitoring activity, customs shall assess the risk profile of the holder of the decision, where relevant. Where the holder of the decision has been established in the customs territory of the Union for less than 3 years, the customs authorities shall closely monitor it during the first year after the decision is taken.	4. Customs authorities shall regularly monitor whether the holder of the decision continues to fulfil the relevant criteria and comply with the relevant obligations, in particular the ability of the holder of the decision to prevent, react to and remedy errors through appropriate internal controls **and to notify customs authorities of any suspicion of customs fraud or information that could lead to its detection**. Based on such monitoring activity, customs shall assess the risk profile of the holder of the decision, where relevant. Where the holder of the decision has been established in the customs territory of the Union for less than 3 years, the customs authorities shall closely monitor it during the first year after the decision is taken.		Y
Article 7(5)						
G	304	5. The customs authorities shall communicate to the EU Customs Authority the decisions taken upon application and all monitoring activities that they carry out in accordance with paragraph 4. The EU Customs	5. The customs authorities shall communicate to the EU Customs Authority the decisions taken upon application and all monitoring activities that they carry out in accordance with paragraph 4. The EU Customs	5. The customs authorities shall communicate to the EU Customs Authority the decisions taken upon application and all monitoring activities that they carry out in accordance with paragraph 4. The EU Customs	5. The customs authorities shall communicate to the EU Customs Authority the decisions taken upon application and all monitoring activities that they carry out in accordance with paragraph 4. The EU Customs	G

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	Authority shall take this information into account for risk management purposes.	Authority shall take this information into account for risk management purposes.	Authority shall take this information into account for risk management purposes.	Authority shall take this information into account for risk management purposes. Text Origin: Commission Proposal
Article 7(6)				
G 305	6. Until the date set out in Article 265(3), the customs authorities shall record their decisions in the existing electronic systems for the exchange of information developed by the Member States and the Commission. The Member States and the Commission shall have access to those decisions and underlying information in those systems.	6. Until the date set out in Article 265(3), the customs authorities shall record their decisions in the existing electronic systems for the exchange of information developed by the Member States and the Commission. The Member States and the Commission shall have access to those decisions and underlying information in those systems.	6. Until ~~the date set out in Article 265(3)~~**31 December 2037** , the customs authorities shall record their decisions in the existing electronic systems for the exchange of information developed by the Member States and the Commission. The Member States and the Commission shall have access to those decisions and underlying information in those systems.	6. Until the ***[***date set out in Article 265(3)***]***, the customs authorities shall record their decisions in the existing electronic systems for the exchange of information developed by the Member States and the Commission. The Member States and the Commission shall have access to those decisions and underlying information in those systems. Text Origin: EP Mandate
Article 7(7)				
G 306	7. Without prejudice to provisions laid down in other fields which specify the cases in which decisions are invalid or become null and void, the customs authorities which took a decision may at any time annul, revoke or amend it where it does not conform to the customs	7. Without prejudice to provisions laid down in other fields which specify the cases in which decisions are invalid or become null and void, the customs authorities which took a decision may at any time annul, revoke or amend it where it does not conform to the customs	7. Without prejudice to **other applicable** provisions ~~laid down in other fields which specify~~ **specifying** the cases in which decisions are invalid or become null and void, the customs authorities which took a decision may at any time annul, revoke or amend it where it does not	7. Without prejudice to ***other applicable*** provisions ~~*laid down in other fields which specify*~~***specifying*** the cases in which decisions are invalid or become null and void, the customs authorities which took a decision may at any time annul, revoke or amend it where it does not

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	legislation. Customs authorities shall inform the EU Customs Authority about such annulment, revocation and amendment of customs decisions.	legislation. Customs authorities shall inform the EU Customs Authority about such annulment, revocation and amendment of customs decisions.	conform to the customs legislation. ~~Customs authorities shall inform the EU Customs Authority about such annulment, revocation and amendment of customs decisions.~~	conform to the customs legislation. Customs authorities shall inform the EU Customs Authority about such annulment, revocation and amendment of customs decisions***, unless this information is already available in the Customs Data Hub***. Text Origin: EP Mandate
Article 7(8)				
G	307	8. In specific cases the customs authorities shall carry out the following:	8. In specific cases the customs authorities shall ~~carry out the following:~~ **re-assess a decision.**	8. In specific cases the customs authorities shall ~~carry out the following:~~ ***re-assess a decision.*** Text Origin: Council Mandate
Article 7(8), point (a)				
G	308	(a) re-assess a decision;	(a) ~~re-assess a decision;~~	*deleted*
Article 7(8), point (b)				
G	*309*	*(b)* suspend a decision which is not to be annulled, revoked or amended.	(b) ~~suspend a decision which is not to be annulled, revoked or amended.~~ ***[Suspension is addressed in Article 10, paragraph 1a]***	(b) ~~*suspend a decision which is not to be annulled, revoked or amended.*~~ ***[Suspension is addressed in Article 10, paragraph 1a]*** Text Origin: Council Mandate
Article 7(9), first subparagraph				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
310	9. The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it where:	9. The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it where:	9. ~~The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it where:~~ ***[Moved to Article 10, paragraph 1a]***	9. ~~*The customs authority competent to take the decision shall suspend the decision instead of annulling, revoking or amending it where:*~~ ***[Moved to Article 10, paragraph 1a]*** Text Origin: Council Mandate
Article 7(9), first subparagraph, point (a)				
311	(a) that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;	(a) that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;	(a) ~~that customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;~~	*deleted*
Article 7(9), first subparagraph, point (b)				
312	*(b)* that customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision time to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;	(b) that customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision time to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;	(b) ~~that customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision time to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 7(9), first subparagraph, point (c)				
313	*(c)* the holder of the decision requests such suspension because that person is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision.	(c) the holder of the decision requests such suspension because that person is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision.	(c) ~~the holder of the decision requests such suspension because that person is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision.~~	*deleted*
Article 7(9), second subparagraph				
314	In cases referred to in paragraph 1, points (b) and (c), the holder of the decision shall notify the customs authority competent to take the decision of the measures that person will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.	In cases referred to in paragraph 1, points (b) and (c), the holder of the decision shall notify the customs authority competent to take the decision of the measures that person will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.	~~In cases referred to in paragraph 1, points (b) and (c), the holder of the decision shall notify the customs authority competent to take the decision of the measures that person will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take those measures.~~	*deleted*
Article 7(10)				
315	*10.* The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	10. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	10. The Commission ~~is~~ **is** empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	10. The Commission ~~*is*~~ ***is*** empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Council Mandate
Article 7(10), point (a)				

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	316	(a) detailed rules for monitoring a decision referred to in paragraphs 2 to 4 of this Article;	(a) detailed rules for monitoring a decision referred to in paragraphs 2 to 4 of this Article;	(a) detailed rules for monitoring a decision referred to in paragraphs 2 to 4 of this Article;	(a) detailed rules for monitoring a decision referred to in paragraphs 2 to 4 of this Article; Text Origin: Commission Proposal	G
Article 7(10), point (b)						
G	317	(b) the specific cases and the rules for re-assessing decisions as referred to in paragraph 8 of this Article.	(b) the specific cases and the rules for re-assessing decisions as referred to in paragraph 8 of this Article.	(b) the specific cases and the rules for re-assessing decisions as referred to in paragraph 8 of this Article.	(b) the specific cases and the rules for re-assessing decisions as referred to in paragraph 8 of this Article. Text Origin: Commission Proposal	G
Article 8						
G	318	Article 8 Union-wide validity of decisions	Article 8 Union-wide validity of decisions	Article 8 Union-wide validity of decisions	Article 8 Union-wide validity of decisions Text Origin: Commission Proposal	G
Article 8, first paragraph						
G	319	Except where the decision provides that its effect is limited to one or several Member States, decisions relating to the application of the customs legislation shall be valid throughout the customs territory of the Union.	Except where the decision provides that its effect is limited to one or several Member States, decisions relating to the application of the customs legislation shall be valid throughout the customs territory of the Union.	Except where the decision provides that its effect is limited to one or several Member States, decisions relating to the application of the customs legislation shall be valid throughout the customs territory of the Union.	Except where the decision provides that its effect is limited to one or several Member States, decisions relating to the application of the customs legislation shall be valid throughout the customs territory of the Union. Text Origin: Commission Proposal	G

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 9				
320	Article 9 Annulment of favourable decisions	Article 9 Annulment of favourable decisions	Article 9 Annulment of favourable decisions	Article 9 Annulment of favourable decisions Text Origin: Commission Proposal
Article 9(1)				
321	1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled:	1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled:	1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled:	1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled: Text Origin: Commission Proposal
Article 9(1), point (a)				
322	(a) the decision was taken on the basis of incorrect or incomplete information;	(a) the decision was taken on the basis of incorrect or incomplete information;	(a) the decision was taken on the basis of incorrect or incomplete information;	(a) the decision was taken on the basis of incorrect or incomplete information; Text Origin: Commission Proposal
Article 9(1), point (b)				
323	(b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete;	(b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete;	(b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete;	(b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete; Text Origin: Commission Proposal
Article 9(1), point (c)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	324	(c) if the information had been correct and complete, the decision would have been different.	(c) if the information had been correct and complete, the decision would have been different.	(c) if the information had been correct and complete, the decision would have been different.	(c) if the information had been correct and complete, the decision would have been different. Text Origin: Commission Proposal	G
Article 9(2)						
G	325	2. The holder of the decision shall be notified of its annulment.	2. The holder of the decision shall be notified of its annulment.	2. The holder of the decision shall be notified of its annulment.	2. The holder of the decision shall be notified of its annulment. Text Origin: Commission Proposal	G
Article 9(3)						
G	326	3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation.	3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation.	3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation.	3. Annulment shall take effect from the date on which the initial decision took effect, unless otherwise specified in the decision in accordance with the customs legislation. Text Origin: Commission Proposal	G
Article 9(4)						
G	327	4. The Commission shall specify, by means of implementing acts, the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the	4. The Commission shall ~~*specify, by means of*~~***adopt*** implementing acts~~,~~ ***specifying*** the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the	4. The Commission shall ~~*specify, by means of*~~***adopt*** implementing acts~~,~~ ***specifying*** the rules for annulling favourable decisions. Those implementing acts shall be adopted in accordance with the examination	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	examination procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	procedure referred to in Article 262(4). Text Origin: EP Mandate
Article 10				
G 328	Article 10 Revocation and amendment of favourable decisions	Article 10 Revocation and amendment of favourable decisions	Article 10 Revocation**, suspension** and amendment of favourable decisions	Article 10 Revocation***, suspension*** and amendment of favourable decisions Text Origin: Council Mandate
Article 10(1)				
G 329	1. A favourable decision shall be revoked or amended where, in cases other than those referred to in Article 9:	1. A favourable decision shall be revoked or amended where, in cases other than those referred to in Article 9:	1. A favourable decision shall be revoked or amended where~~, in cases other than those referred to in Article 9~~:	1. A favourable decision shall be revoked or amended where~~, in cases other than those referred to in Article 9~~: Text Origin: Council Mandate
Article 10(1), point (a)				
G 330	(a) one or more of the conditions for taking that decision were not or are no longer fulfilled; or	(a) one or more of the conditions for taking that decision were not or are no longer fulfilled; or	(a) one or more of the conditions for taking that decision were not or are no longer fulfilled; ~~or~~	(a) one or more of the conditions for taking that decision were not or are no longer fulfilled; ~~or~~ Text Origin: Council Mandate
Article 10(1), point (aa)				
G 330a			**(aa) the holder of the decision fails to fulfil the obligations imposed by that decision; or**	***(aa) the holder of the decision fails to fulfil the obligations imposed by that decision; or*** Text Origin: Council Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 10(1), point (b)				
331	(b) upon application by the holder of the decision.	(b) upon application by the holder of the decision.	(b) upon application by the holder of the decision.	(b) upon application by the holder of the decision. Text Origin: Commission Proposal
Article 10(1a), first subparagraph				
331a			**1a. A favourable decision shall be suspended where:**	***1a. A favourable decision shall be suspended where:*** Text Origin: Council Mandate
Article 10(1a), first subparagraph, point (a)				
331b			**(a) the customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;**	***(a) the customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all necessary elements to decide on the annulment, revocation or amendment;*** Text Origin: Council Mandate
Article 10(1a), first subparagraph, point (b)				
331c			**(b) the customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision**	***(b) the customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			time to take measures to ensure fulfilment of the conditions or the compliance with the obligations;	***time to take measures to ensure fulfilment of the conditions or the compliance with the obligations;*** Text Origin: Council Mandate	
Article 10(1a), first subparagraph, point (c)					
G	331d		**(c) the holder of the decision requests such suspension because that person is temporarily unable to fulfil the conditions for that decision or the obligations imposed under that decision.**	***(c) the holder of the decision requests such suspension because that person is temporarily unable to fulfil the conditions for that decision or the obligations imposed under that decision.*** Text Origin: Council Mandate	G
Article 10(1a), second subparagraph					
G	331e		**In the cases referred to points (b) and (c), the holder of the decision shall notify the customs authority competent to take the decision of the measures that person will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time that person needs to take those measures.**	***In the cases referred to points (b) and (c), the holder of the decision shall notify the customs authority competent to take the decision of the measures that person will take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time that person needs to take those measures.*** Text Origin: Council Mandate	G
Article 10(2)					
G	332	2. Except where otherwise provided, a favourable decision	2. Except where otherwise provided, a favourable decision	2. Except where otherwise provided, a favourable decision	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	addressed to several persons may be revoked only in respect of a person who fails to comply with an obligation imposed under that decision.	addressed to several persons may be revoked only in respect of a person who fails to comply with an obligation imposed under that decision.	addressed to several persons may be revoked only in respect of a person who fails to comply with an obligation imposed under that decision.	addressed to several persons may be revoked only in respect of a person who fails to comply with an obligation imposed under that decision. Text Origin: Commission Proposal
Article 10(3)				
G 333	3. The holder of the decision shall be notified of its revocation or amendment.	3. The holder of the decision shall be notified of its revocation or amendment.	3. The holder of the decision shall be notified of its revocation**, suspension** or amendment.	3. The holder of the decision shall be notified of its revocation***, suspension*** or amendment. Text Origin: Council Mandate
Article 10(4), first subparagraph				
G 334	4. Article 6(4) shall apply to the revocation or amendment of the decision.	4. Article 6(4) shall apply to the revocation or amendment of the decision.	4. Article 6(4) shall apply to the revocation**, suspension** or amendment of the decision.	4. Article 6(4) shall apply to the revocation***, suspension*** or amendment of the decision. Text Origin: Council Mandate
Article 10(4), second subparagraph				
G 335	However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect by up to one year. That date shall be indicated in the revoking or amending decision.	However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect by up to one year. That date shall be indicated in the revoking or amending decision.	However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect by up to one year. That date shall be indicated in the revoking or amending decision.	However, in exceptional cases where the legitimate interests of the holder of the decision so require, the customs authorities may defer the date on which revocation or amendment takes effect by up to one year. That date shall be indicated in the revoking or amending decision.

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 10(5)						
G	336	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal	G
Article 10(5), point (a)						
G	337	(a) the cases, referred to in paragraph 2, where a favourable decision addressed to several persons may be revoked also in respect of persons other than the person who fails to comply with an obligation imposed under that decision	(a) the cases, referred to in paragraph 2, where a favourable decision addressed to several persons may be revoked also in respect of persons other than the person who fails to comply with an obligation imposed under that decision	(a) the cases, referred to in paragraph 2, where a favourable decision addressed to several persons may be revoked also in respect of persons other than the person who fails to comply with an obligation imposed under that decision	(a) the cases, referred to in paragraph 2, where a favourable decision addressed to several persons may be revoked also in respect of persons other than the person who fails to comply with an obligation imposed under that decision Text Origin: Commission Proposal	G
Article 10(5), point (b)						
G	338	(b) the exceptional cases, in which the customs authorities may defer the date on which revocation or amendment takes effect in accordance with the second subparagraph of paragraph 4.	(b) the exceptional cases, in which the customs authorities may defer the date on which revocation or amendment takes effect in accordance with the second subparagraph of paragraph 4.	(b) the exceptional cases, in which the customs authorities may defer the date on which revocation or amendment takes effect in accordance with the second subparagraph of paragraph 4.	(b) the exceptional cases, in which the customs authorities may defer the date on which revocation or amendment takes effect in accordance with the second subparagraph of paragraph 4.	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 10(6)				
339	6. The Commission shall specify, by means of implementing acts, the procedural rules for revoking or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall ~~specify, by means of~~ ***adopt*** implementing acts~~,~~ ***specifying*** the procedural rules for revoking or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for revoking**, suspending** or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall ~~specify, by means of~~ ***adopt*** implementing acts~~,~~ ***specifying*** the procedural rules for revoking**,** ***suspending*** or amending favourable decisions. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: EP Mandate
Article 11				
340	Article 11 Decisions taken without prior application	Article 11 Decisions taken without prior application	Article 11 Decisions taken without prior application	Article 11 Decisions taken without prior application Text Origin: Commission Proposal
Article 11, first paragraph				
341	Except when a customs authority acts as a judicial authority, Article 6(4), (5), (6), (7), Article 7(7) and Articles 8, 9 and 10 shall also apply to decisions taken by the customs authorities without prior application by the person concerned.	Except when a customs authority acts as a judicial authority, Article 6(4), (5), (6), (7), Article 7(7) and Articles 8, 9 and 10 shall also apply to decisions taken by the customs authorities without prior application by the person concerned.	Except when a customs authority acts as a judicial authority, Article 6(4), (5), (6), (7), Article 7(7) and Articles 8, 9 and 10 shall also apply to decisions taken by the customs authorities without prior application by the person concerned.	Except when a customs authority acts as a judicial authority, Article 6(4), (5), (6), (7), Article 7(7) and Articles 8, 9 and 10 shall also apply to decisions taken by the customs authorities without prior application by the person concerned.

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 12					
G	342	Article 12 Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage	Article 12 Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage	Article 12 Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage	Article 12 Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage Text Origin: Commission Proposal
Article 12, first paragraph					
G	343	Except where the person concerned so requests, the revocation, amendment or suspension of a favourable decision shall not affect goods which, at the moment where the revocation, amendment or suspension takes effect, have already been placed and are still under a customs procedure or in temporary storage by virtue of the revoked, amended or suspended decision.	Except where the person concerned so requests, the revocation, amendment or suspension of a favourable decision shall not affect goods which, at the moment where the revocation, amendment or suspension takes effect, have already been placed and are still under a customs procedure or in temporary storage by virtue of the revoked, amended or suspended decision.	Except where the person concerned so requests, the revocation, amendment or suspension of a favourable decision shall not affect goods which, at the moment where the revocation, amendment or suspension takes effect, have already been placed and are still under a customs procedure or in temporary storage by virtue of the revoked, amended or suspended decision.	Except where the person concerned so requests, the revocation, amendment or suspension of a favourable decision shall not affect goods which, at the moment where the revocation, amendment or suspension takes effect, have already been placed and are still under a customs procedure or in temporary storage by virtue of the revoked, amended or suspended decision. Text Origin: Commission Proposal
Section 2					
G	344	Section 2 Binding information	Section 2 Binding information	Section 2 Binding information	Section 2 Binding information

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 13				
345	Article 13 Decisions relating to binding information	Article 13 Decisions relating to binding information	Article 13 Decisions relating to binding information	Article 13 Decisions relating to binding information Text Origin: Commission Proposal
Article 13(1), first subparagraph				
346	1. The customs authorities shall, upon application, take decisions relating to binding tariff information ('BTI decisions'), decisions relating to binding origin information ('BOI decisions') and decisions relating to binding valuation information ('BVI decisions').	1. The customs authorities shall, upon application, take decisions relating to binding tariff information ('BTI decisions'), decisions relating to binding origin information ('BOI decisions') and decisions relating to binding valuation information ('BVI decisions').	1. The customs authorities shall, upon application, take decisions relating to binding tariff information ('BTI decisions'), decisions relating to binding origin information ('BOI decisions') and decisions relating to binding valuation information ('BVI decisions').	1. The customs authorities shall, upon application, take decisions relating to binding tariff information ('BTI decisions'), decisions relating to binding origin information ('BOI decisions') and decisions relating to binding valuation information ('BVI decisions'). Text Origin: Commission Proposal
Article 13(1), second subparagraph				
347	Such an application shall not be accepted in any of the following cases:	Such an application shall not be accepted in any of the following cases:	Such an application shall not be accepted in any of the following cases:	Such an application shall not be accepted in any of the following cases: Text Origin: Commission Proposal
Article 13(1), second subparagraph, point (a)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
348	(a) where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision:	(a) where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision:	(a) where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision:	(a) where the application is made, or has already been made, at the same or another customs office, by or on behalf of the holder of a decision: Text Origin: Commission Proposal
Article 13(1), second subparagraph, point (a)(i)				
349	(i) for BTI decisions, in respect of the same goods;	(i) for BTI decisions, in respect of the same goods;	(i) for BTI decisions, in respect of the same goods;	(i) for BTI decisions, in respect of the same goods; Text Origin: Commission Proposal
Article 13(1), second subparagraph, point (a)(ii)				
350	(ii) for BOI decisions, in respect of the same goods and under the same circumstances determining the acquisition of origin;	(ii) for BOI decisions, in respect of the same goods and under the same circumstances determining the acquisition of origin;	(ii) for BOI decisions, in respect of the same goods and under the same circumstances determining the acquisition of origin;	(ii) for BOI decisions, in respect of the same goods and under the same circumstances determining the acquisition of origin; Text Origin: Commission Proposal
Article 13(1), second subparagraph, point (a)(iii)				
351	(iii) for BVI decisions, in respect of goods under the same circumstances determining the customs value;	(iii) for BVI decisions, in respect of goods under the same circumstances determining the customs value;	(iii) for BVI decisions, in respect of goods under the same circumstances determining the customs value;	(iii) for BVI decisions, in respect of goods under the same circumstances determining the customs value; Text Origin: Commission Proposal
Article 13(1), second subparagraph, point (b)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	352	(b) where the application does not relate to any intended use of decision relating to binding information or any intended use of a customs procedure.	(b) where the application does not relate to any intended use of decision relating to binding information or any intended use of a customs procedure.	(b) where the application does not relate to any intended use of decision relating to binding information or any intended use of a customs procedure.	(b) where the application does not relate to any intended use of decision relating to binding information or any intended use of a customs procedure. Text Origin: Commission Proposal	G
Article 13(2)						
G	353	2. Decisions relating to binding information shall be binding, only in respect of the tariff classification or determination of the origin or the customs value of goods, on:	2. Decisions relating to binding information shall be binding, only in respect of the tariff classification or determination of the origin or the customs value of goods, on:	2. Decisions relating to binding information shall be binding, only in respect of the tariff classification or determination of the origin or the customs value of goods, on:	2. Decisions relating to binding information shall be binding, only in respect of the tariff classification or determination of the origin or the customs value of goods, on: Text Origin: Commission Proposal	G
Article 13(2), point (a)						
G	354	(a) the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect;	(a) the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect;	(a) the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect;	(a) the customs authorities, as against the holder of the decision, only in respect of goods for which customs formalities are completed after the date on which the decision takes effect; Text Origin: Commission Proposal	G
Article 13(2), point (b)						
G	355	(b) the holder of the decision, as against the customs authorities,	(b) the holder of the decision, as against the customs authorities,	(b) the holder of the decision, as against the customs authorities,	(b) the holder of the decision, as against the customs authorities,	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision.	only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision.	only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision.	only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision. Text Origin: Commission Proposal
Article 13(3)				
G 356	3. Decisions relating to binding information shall be valid for a period of 3 years from the date on which the decision takes effect.	3. Decisions relating to binding information shall be valid for a period of 3 years from the date on which the decision takes effect.	3. Decisions relating to binding information shall be valid for a period of 3 years from the date on which the decision takes effect.	3. Decisions relating to binding information shall be valid for a period of 3 years from the date on which the decision takes effect. Text Origin: Commission Proposal
Article 13(4)				
G 357	4. For the application of a decision relating to binding information in the context of a particular customs procedure, the holder of the decision shall be able to prove that:	4. For the application of a decision relating to binding information in the context of a particular customs procedure, the holder of the decision shall be able to prove that:	4. For the application of a decision relating to binding information in the context of a particular customs procedure, the holder of the decision shall be able to prove that:	4. For the application of a decision relating to binding information in the context of a particular customs procedure, the holder of the decision shall be able to prove that: Text Origin: Commission Proposal
Article 13(4), point (a)				
G 358	(a) in the case of a BTI decision, the goods in question correspond in every respect to those described in the decision;	(a) in the case of a BTI decision, the goods in question correspond in every respect to those described in the decision;	(a) in the case of a BTI decision, the goods in question correspond in every respect to those described in the decision;	(a) in the case of a BTI decision, the goods in question correspond in every respect to those described in the decision;

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 13(4), point (b)				
G 359	(b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision;	(b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision;	(b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision;	(b) in the case of a BOI decision, the goods in question and the circumstances determining the acquisition of origin correspond in every respect to the goods and the circumstances described in the decision; Text Origin: Commission Proposal
Article 13(4), point (c)				
G 360	(c) in the case of a BVI decision, the circumstances determining the customs value for the goods in question correspond in every respect to the circumstances described in the decision.	(c) in the case of a BVI decision, the circumstances determining the customs value for the goods in question correspond in every respect to the circumstances described in the decision.	(c) in the case of a BVI decision, the circumstances determining the customs value for the goods in question correspond in every respect to the circumstances described in the decision.	(c) in the case of a BVI decision, the circumstances determining the customs value for the goods in question correspond in every respect to the circumstances described in the decision. Text Origin: Commission Proposal
Article 14				
G 361	Article 14 Management of decisions relating to binding information	Article 14 Management of decisions relating to binding information	Article 14 Management of decisions relating to binding information	Article 14 Management of decisions relating to binding information Text Origin: Commission Proposal
Article 14(1), first subparagraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	362	1. A BTI decision shall cease to be valid before the end of the period referred to in Article 13(3) where it no longer conforms to the law, as a result of either of the following:	1. A BTI decision shall cease to be valid before the end of the period referred to in Article 13(3) where it no longer conforms to the law, as a result of either of the following:	1. A BTI decision shall cease to be valid before the end of the period referred to in Article 13(3) where it no longer conforms to the law, as a result of either of the following:	1. A BTI decision shall cease to be valid before the end of the period referred to in Article 13(3) where it no longer conforms to the law, as a result of either of the following: Text Origin: Commission Proposal	G
Article 14(1), first subparagraph, point (a)						
G	363	(a) the adoption of an amendment to the nomenclatures referred to in Article 145(2), points (a) and (b);	(a) the adoption of an amendment to the nomenclatures referred to in Article 145(2), points (a) and (b);	(a) the adoption of an amendment to the nomenclatures referred to in Article 145(2), points (a) and (b);	(a) the adoption of an amendment to the nomenclatures referred to in Article 145(2), points (a) and (b); Text Origin: Commission Proposal	G
Article 14(1), first subparagraph, point (b)						
G	364	(b) the adoption of measures referred to in Article 146(4);	(b) the adoption of measures referred to in Article 146(4);	(b) the adoption of measures referred to in Article 146(4);	(b) the adoption of measures referred to in Article 146(4); Text Origin: Commission Proposal	G
Article 14(1), second subparagraph						
G	365	In such cases, the BTI decision shall cease to be valid with effect from the date of application of such amendment or measures.	In such cases, the BTI decision shall cease to be valid with effect from the date of application of such amendment or measures.	In such cases, the BTI decision shall cease to be valid with effect from the date of application of such amendment or measures.	In such cases, the BTI decision shall cease to be valid with effect from the date of application of such amendment or measures. Text Origin: Commission Proposal	G
Article 14(2)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	366	2. A BOI decision shall cease to be valid before the end of the period referred to in Article 13(3) in any of the following cases:	2. A BOI decision shall cease to be valid before the end of the period referred to in Article 13(3) in any of the following cases:	2. A BOI decision shall cease to be valid before the end of the period referred to in Article 13(3) in any of the following cases:	2. A BOI decision shall cease to be valid before the end of the period referred to in Article 13(3) in any of the following cases: Text Origin: Commission Proposal
	Article 14(2), point (a)				
G	367	(a) where a legally binding act of the Union is adopted or an agreement is concluded by, and becomes applicable in, the Union, and the BOI decision no longer conforms to the law thereby laid down, with effect from the date of application of that act or agreement;	(a) where a legally binding act of the Union is adopted or an agreement is concluded by, and becomes applicable in, the Union, and the BOI decision no longer conforms to the law thereby laid down, with effect from the date of application of that act or agreement;	(a) where a legally binding act of the Union is adopted or an agreement is concluded by, and becomes applicable in, the Union, and the BOI decision no longer conforms to the law thereby laid down, with effect from the date of application of that act or agreement;	(a) where a legally binding act of the Union is adopted or an agreement is concluded by, and becomes applicable in, the Union, and the BOI decision no longer conforms to the law thereby laid down, with effect from the date of application of that act or agreement; Text Origin: Commission Proposal
	Article 14(2), point (b)				
G	368	(b) where the BOI decision is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation	(b) where the BOI decision is ***not or*** no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation	(b) where the BOI decision is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation	(b) where the BOI decision is no longer compatible with the Agreement on Rules of Origin established in the World Trade Organisation (WTO) or with the advisory opinions, information, advice and similar acts, concerning the determination of the origin of goods to secure uniformity in the interpretation

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.	and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.	and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.	and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union. Text Origin: Council Mandate
Article 14(3)				
G 369	3. A BVI decision shall cease to be valid before the end of the period referred to in Article 13(3) in the following cases:	3. A BVI decision shall cease to be valid before the end of the period referred to in Article 13(3) in the following cases:	3. A BVI decision shall cease to be valid before the end of the period referred to in Article 13(3) in the following cases:	3. A BVI decision shall cease to be valid before the end of the period referred to in Article 13(3) in the following cases: Text Origin: Commission Proposal
Article 14(3), point (a)				
G 370	(a) where the adoption of a legally binding act of the Union renders the BVI decision non-compliant with that act, from the date of application of that act;	(a) where the adoption of a legally binding act of the Union renders the BVI decision non-compliant with that act, from the date of application of that act;	(a) where the adoption of a legally binding act of the Union renders the BVI decision non-compliant with that act, from the date of application of that act;	(a) where the adoption of a legally binding act of the Union renders the BVI decision non-compliant with that act, from the date of application of that act; Text Origin: Commission Proposal
Article 14(3), point (b)				
G 371	(b) where the BVI decision is no longer compatible with the Article VII of the General Agreement on Tariffs and Trade, or the 1994 Agreement on the Implementation of Article VII of the General Agreement on Tariffs	(b) where the BVI decision is no longer compatible with the Article VII of the General Agreement on Tariffs and Trade, or the 1994 Agreement on the Implementation of Article VII of the General Agreement on Tariffs	(b) where the BVI decision is no longer compatible with the Article VII of the General Agreement on Tariffs and Trade, or the 1994 Agreement on the Implementation of Article VII of the General Agreement on Tariffs	(b) where the BVI decision is no longer compatible with the Article VII of the General Agreement on Tariffs and Trade, or the 1994 Agreement on the Implementation of Article VII of the General Agreement on Tariffs

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		and Trade (WTO Agreement on Customs Valuation), or with the decisions adopted for the interpretation of that Agreement by the Committee on Customs Valuation, with effect from the date of publication in the Official Journal of the European Union.	and Trade (WTO Agreement on Customs Valuation), or with the decisions adopted for the interpretation of that Agreement by the Committee on Customs Valuation, with effect from the date of publication in the Official Journal of the European Union.	and Trade (WTO Agreement on Customs Valuation), or with the decisions adopted for the interpretation of that Agreement by the Committee on Customs Valuation, with effect from the date of publication in the Official Journal of the European Union.	and Trade (WTO Agreement on Customs Valuation), or with the decisions adopted for the interpretation of that Agreement by the Committee on Customs Valuation, with effect from the date of publication in the Official Journal of the European Union. Text Origin: Commission Proposal	
Article 14(4)						
G	372	4. Decisions relating to binding information shall not cease to be valid with retroactive effect.	4. Decisions relating to binding information shall not cease to be valid with retroactive effect.	4. Decisions relating to binding information shall not cease to be valid with retroactive effect.	4. Decisions relating to binding information shall not cease to be valid with retroactive effect. Text Origin: Commission Proposal	G
Article 14(5)						
G	373	5. By way of derogation from Article 7(7) and Article 9, the customs authorities shall annul decisions relating to binding information only where they are based on inaccurate or incomplete information from the applicants.	5. By way of derogation from Article 7(7) and Article 9, the customs authorities shall annul decisions relating to binding information only where they are based on inaccurate or incomplete information from the applicants.	5. By way of derogation from Article 7(7) and Article 9, the customs authorities shall annul decisions relating to binding information only where they are based on inaccurate or incomplete information from the applicants.	5. By way of derogation from Article 7(7) and Article 9, the customs authorities shall annul decisions relating to binding information only where they are based on inaccurate or incomplete information from the applicants. Text Origin: Commission Proposal	G
Article 14(6)						

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374	6. The customs authorities shall revoke decisions relating to binding information in accordance with Article 7(7) and Article 10. However, such decisions shall not be revoked upon application by the holder of the decision.	6. The customs authorities shall revoke decisions relating to binding information in accordance with Article 7(7) and Article 10. However, such decisions shall not be revoked upon application by the holder of the decision.	6. The customs authorities shall revoke decisions relating to binding information in accordance with Article 7(7) and Article 10. However, such decisions shall not be revoked upon application by the holder of the decision.	6. The customs authorities shall revoke decisions relating to binding information in accordance with Article 7(7) and Article 10. However, such decisions shall not be revoked upon application by the holder of the decision. Text Origin: Commission Proposal
Article 14(7)				
375	7. Decisions relating to binding information may not be amended.	7. Decisions relating to binding information may not be amended.	7. Decisions relating to binding information may not be amended.	7. Decisions relating to binding information may not be amended. Text Origin: Commission Proposal
Article 14(8)				
376	8. The customs authorities shall revoke BTI decisions where they are no longer compatible with the interpretation of any of the nomenclatures referred to in Article 145(2), points (a) and (b) resulting from any of the following:	8. The customs authorities shall revoke BTI decisions where they are no longer compatible with the interpretation of any of the nomenclatures referred to in Article 145(2), points (a) and (b) resulting from any of the following:	8. The customs authorities shall revoke BTI decisions where they are no longer compatible with the interpretation of any of the nomenclatures referred to in Article 145(2), points (a) and (b) resulting from any of the following:	8. The customs authorities shall revoke BTI decisions where they are no longer compatible with the interpretation of any of the nomenclatures referred to in Article 145(2), points (a) and (b) resulting from any of the following: Text Origin: Commission Proposal
Article 14(8), point (a)				

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G 377	(a) explanatory notes referred to in Article 9(1), point (a), second indent of Regulation (EEC) No 2658/87, with effect from the date of their publication in the Official Journal of the European Union;	(a) explanatory notes referred to in Article 9(1), point (a), second indent of Regulation (EEC) No 2658/87, with effect from the date of their publication in the Official Journal of the European Union;	(a) explanatory notes referred to in Article 9(1), point (a), second indent of Regulation (EEC) No 2658/87, with effect from the date of their publication in the Official Journal of the European Union;	(a) explanatory notes referred to in Article 9(1), point (a), second indent of Regulation (EEC) No 2658/87, with effect from the date of their publication in the Official Journal of the European Union; G Text Origin: Commission Proposal
Article 14(8), point (b)				
G 378	(b) a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union;	(b) a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union;	(b) a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union;	(b) a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union; G Text Origin: Commission Proposal
Article 14(8), point (c)				
G 379	(c) classification decisions, classification opinions or amendments of the explanatory notes to the Nomenclature of the Harmonised Commodity Description and Coding System, adopted by the Organization set-up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950, with effect from the date of publication of the Commission	(c) classification decisions, classification opinions or amendments of the explanatory notes to the Nomenclature of the Harmonised Commodity Description and Coding System, adopted by the Organization set-up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950, with effect from the date of publication of the Commission	(c) classification decisions, classification opinions or amendments of the explanatory notes to the Nomenclature of the Harmonised Commodity Description and Coding System, adopted by the Organization set-up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950, with effect from the date of publication of the Commission	(c) classification decisions, classification opinions or amendments of the explanatory notes to the Nomenclature of the Harmonised Commodity Description and Coding System, adopted by the Organization set-up by the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950, with effect from the date of publication of the Commission G

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Communication in the 'C' series of the Official Journal of the European Union.	Communication in the 'C' series of the Official Journal of the European Union.	Communication in the 'C' series of the Official Journal of the European Union.	Communication in the 'C' series of the Official Journal of the European Union. Text Origin: Commission Proposal
Article 14(9)					
G	380	9. BOI and BVI decisions shall be revoked where they are no longer compatible with a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union.	9. BOI and BVI decisions shall be revoked where they are no longer compatible with a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union.	9. BOI and BVI decisions shall be revoked where they are no longer compatible with a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union.	9. BOI and BVI decisions shall be revoked where they are no longer compatible with a judgment of the Court of Justice of the European Union, with effect from the date of publication of the operative part of the judgment in the Official Journal of the European Union. Text Origin: Commission Proposal
Article 14(10), first subparagraph					
G	381	10. Where a decision relating to binding information ceases to be valid in accordance with paragraph 1, point (b), or with paragraphs 2 or 3, or is revoked in accordance with paragraphs 6, 8 or 9, the decision may still be used in respect of binding contracts which were based upon that decision and were concluded before it ceased to be valid or was revoked. That extended use shall not apply where	10. Where a decision relating to binding information ceases to be valid in accordance with paragraph 1, point (b), or with paragraphs 2 or 3, or is revoked in accordance with paragraphs 6, 8 or 9, the decision may still be used in respect of binding contracts which were based upon that decision and were concluded before it ceased to be valid or was revoked. That extended use shall not apply where	10. Where a decision relating to binding information ceases to be valid in accordance with paragraph 1, point (b), or with paragraphs 2 or 3, or is revoked in accordance with paragraphs 6, 8 or 9, the decision may still be used in respect of binding contracts which were based upon that decision and were concluded before it ceased to be valid or was revoked. That extended use shall not apply where	10. Where a decision relating to binding information ceases to be valid in accordance with paragraph 1, point (b), or with paragraphs 2 or 3, or is revoked in accordance with paragraphs 6, 8 or 9, the decision may still be used in respect of binding contracts which were based upon that decision and were concluded before it ceased to be valid or was revoked. That extended use shall not apply where

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		a BOI decision is taken for goods to be exported.	a BOI decision is taken for goods to be exported.	a BOI decision is taken for goods to be exported.	a BOI decision is taken for goods to be exported. Text Origin: Commission Proposal
Article 14(10), second subparagraph					
G	382	The extended use referred to in the first subparagraph shall not exceed 6 months from the date on which the decision relating to binding information ceases to be valid or is revoked. However, a measure referred to in Article 146(4), a measure referred to in Article 151 or a measure referred to in Article 158 may exclude that extended use or lay down a shorter period of time. In the case of products for which an import or export certificate is submitted when customs formalities are carried out, the period of 6 months shall be replaced by the period of validity of the certificate.	The extended use referred to in the first subparagraph shall not exceed 6 months from the date on which the decision relating to binding information ceases to be valid or is revoked. However, a measure referred to in Article 146(4), a measure referred to in Article 151 or a measure referred to in Article 158 may exclude that extended use or lay down a shorter period of time. In the case of products for which an import or export certificate is submitted when customs formalities are carried out, the period of 6 months shall be replaced by the period of validity of the certificate.	The extended use referred to in the first subparagraph shall not exceed 6 months from the date on which the decision relating to binding information ceases to be valid or is revoked. However, a measure referred to in Article 146(4), a measure referred to in Article 151 or a measure referred to in Article 158 may exclude that extended use or lay down a shorter period of time. In the case of products for which an import or export certificate is submitted when customs formalities are carried out, the period of 6 months shall be replaced by the period of validity of the certificate.	The extended use referred to in the first subparagraph shall not exceed 6 months from the date on which the decision relating to binding information ceases to be valid or is revoked. However, a measure referred to in Article 146(4), a measure referred to in Article 151 or a measure referred to in Article 158 may exclude that extended use or lay down a shorter period of time. In the case of products for which an import or export certificate is submitted when customs formalities are carried out, the period of 6 months shall be replaced by the period of validity of the certificate. Text Origin: Commission Proposal
Article 14(10), third subparagraph					
G	383	In order to benefit from the extended use of a decision relating to binding information, the holder of that decision shall lodge an	In order to benefit from the extended use of a decision relating to binding information, the holder of that decision shall lodge an	In order to benefit from the extended use of a decision relating to binding information, the holder of that decision shall lodge an	In order to benefit from the extended use of a decision relating to binding information, the holder of that decision shall lodge an

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	application to the customs authority that took the decision within 30 days of the date on which it ceases to be valid or is revoked, indicating the quantities for which a period of extended use is requested and the Member State or Member States in which goods will be cleared under the period of extended use. That customs authority shall take a decision on the extended use and notify the holder, without delay, and at the latest within 30 days of the date on which it receives all the information required in order to enable it to take that decision.	application to the customs authority that took the decision within 30 days of the date on which it ceases to be valid or is revoked, indicating the quantities for which a period of extended use is requested and the Member State or Member States in which goods will be cleared under the period of extended use. That customs authority shall take a decision on the extended use and notify the holder, without delay, and at the latest within 30 days of the date on which it receives all the information required in order to enable it to take that decision.	application to the customs authority that took the decision within 30 days of the date on which it ceases to be valid or is revoked, indicating the quantities for which a period of extended use is requested and the Member State or Member States in which goods will be cleared under the period of extended use. That customs authority shall take a decision on the extended use and notify the holder, without delay, and at the latest within 30 days of the date on which it receives all the information required in order to enable it to take that decision.	application to the customs authority that took the decision within 30 days of the date on which it ceases to be valid or is revoked, indicating the quantities for which a period of extended use is requested and the Member State or Member States in which goods will be cleared under the period of extended use. That customs authority shall take a decision on the extended use and notify the holder, without delay, and at the latest within 30 days of the date on which it receives all the information required in order to enable it to take that decision. Text Origin: Commission Proposal
Article 14(11)				
G 384	11. The Commission shall notify the customs authorities where:	11. The Commission shall notify the customs authorities where:	11. The Commission shall notify the customs authorities where:	11. The Commission shall notify the customs authorities where: Text Origin: Commission Proposal
Article 14(11), point (a)				
G 385	(a) the taking of decisions relating to binding information, for goods whose correct and uniform tariff classification or	(a) the taking of decisions relating to binding information, for goods whose correct and uniform tariff classification or	(a) the taking of decisions relating to binding information, for goods whose correct and uniform tariff classification or	(a) the taking of decisions relating to binding information, for goods whose correct and uniform tariff classification or

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	determination of origin or determination of the customs value is not ensured, is suspended; or	determination of origin or determination of the customs value is not ensured, is suspended; or	determination of origin or determination of the customs value is not ensured, is suspended; or	determination of origin or determination of the customs value is not ensured, is suspended; or Text Origin: Commission Proposal
Article 14(11), point (b)				
G 386	(b) the suspension referred to in point (a) is withdrawn.	(b) the suspension referred to in point (a) is withdrawn.	(b) the suspension referred to in point (a) is withdrawn.	(b) the suspension referred to in point (a) is withdrawn. Text Origin: Commission Proposal
Article 14(12)				
G 387	12. The Commission may adopt decisions requesting Member States to revoke a BTI, BOI or BVI decision to ensure a correct and uniform tariff classification or determination of the origin of goods, or determination of the customs value. Before adopting such a decision, the Commission shall communicate the grounds on which it intends to base its decision to the holder of the BTI, BOI or BVI decision, who shall be given the opportunity to express that person's point of view within a period prescribed from the date on which that person receives that	12. The Commission may adopt decisions requesting Member States to revoke a BTI, BOI or BVI decision to ensure a correct and uniform tariff classification or determination of the origin of goods, or determination of the customs value. Before adopting such a decision, the Commission shall communicate the grounds on which it intends to base its decision to the holder of the BTI, BOI or BVI decision, who shall be given the opportunity to express that person's point of view within a period prescribed from the date on which that person receives that	12. The Commission may adopt decisions requesting Member States to revoke a BTI, BOI or BVI decision to ensure a correct and uniform tariff classification or determination of the origin of goods, or determination of the customs value. Before adopting such a decision, the Commission shall communicate the grounds on which it intends to base its decision to the holder of the BTI, BOI or BVI decision, who shall be given the opportunity to express that person's point of view within a period prescribed from the date on which that person receives that	12. The Commission may adopt decisions requesting Member States to revoke a BTI, BOI or BVI decision to ensure a correct and uniform tariff classification or determination of the origin of goods, or determination of the customs value. Before adopting such a decision, the Commission shall communicate the grounds on which it intends to base its decision to the holder of the BTI, BOI or BVI decision, who shall be given the opportunity to express that person's point of view within a period prescribed from the date on which that person receives that

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	communication or is deemed to have received it.	communication or is deemed to have received it.	communication or is deemed to have received it.	communication or is deemed to have received it. Text Origin: Commission Proposal
Article 14(13)				
G 388	13. The Commission is empowered to adopt delegated acts, in accordance Article 261, to supplement this Regulation by determining the rules for taking the decisions referred to in paragraph 12 of this Article, in particular as regards the communication to the persons concerned of the grounds on which the Commission intends to base its decision and the time-limit within which those persons may express their point of view.	13. The Commission is empowered to adopt delegated acts, in accordance Article 261, to supplement this Regulation by determining the rules for taking the decisions referred to in paragraph 12 of this Article, in particular as regards the communication to the persons concerned of the grounds on which the Commission intends to base its decision and the time-limit within which those persons may express their point of view.	13. The Commission is empowered to adopt delegated acts, in accordance Article 261, to supplement this Regulation by determining the rules for taking the decisions referred to in paragraph 12 of this Article, ~~in particular as regards~~**including on** the communication to the persons concerned of the grounds on which the Commission intends to base its decision and the time-limit within which those persons may express their point of view.	13. The Commission is empowered to adopt delegated acts, in accordance Article 261, to supplement this Regulation by determining the rules for taking the decisions referred to in paragraph 12 of this Article, ~~*in particular as regards*~~***including on*** the communication to the persons concerned of the grounds on which the Commission intends to base its decision and the time-limit within which those persons may express their point of view. Text Origin: Council Mandate
Article 14(14), first subparagraph				
G 389	14. The Commission shall adopt, by means of implementing acts, the procedural rules for:	14. The Commission shall adopt~~*, by means of*~~ implementing acts~~,~~ ***laying down*** the procedural rules for:	14. The Commission shall adopt, by means of implementing acts, the procedural rules for:	14. The Commission shall adopt~~*, by means of*~~ implementing acts~~,~~ ***laying down*** the procedural rules for: Text Origin: EP Mandate
Article 14(14), first subparagraph, point (a)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	390	(a) using a decision relating to binding information after it ceases to be valid or is revoked, in accordance with paragraph 10;	(a) using a decision relating to binding information after it ceases to be valid or is revoked, in accordance with paragraph 10;	(a) using a decision relating to binding information after it ceases to be valid or is revoked, in accordance with paragraph 10;	(a) using a decision relating to binding information after it ceases to be valid or is revoked, in accordance with paragraph 10; Text Origin: Commission Proposal
	Article 14(14), first subparagraph, point (b)				
G	391	(b) the Commission to notify the customs authorities in accordance with paragraph 11, points (a) and (b).	(b) the Commission to notify the customs authorities in accordance with paragraph 11, points (a) and (b).	(b) the Commission to notify the customs authorities in accordance with paragraph 11, points (a) and (b).	(b) the Commission to notify the customs authorities in accordance with paragraph 11, points (a) and (b). Text Origin: Commission Proposal
	Article 14(14), second subparagraph				
G	392	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
	Article 14(15)				
G	393	15. The Commission shall adopt, by means of implementing acts the decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in accordance with the	15. The Commission shall adopt~~, by means of~~ implementing acts ***in the form of*** ~~the~~ decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in	15. The Commission shall adopt, by means of implementing acts the decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in accordance with the	15. The Commission shall adopt~~, by means of~~ implementing acts ***in the form of*** ~~the~~ decisions requesting Member States to revoke the decisions referred to in paragraph 12. Those implementing acts shall be adopted in

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	advisory procedure referred to in Article 262(2).	accordance with the advisory procedure referred to in Article 262(2).	advisory procedure referred to in Article 262(2).	accordance with the advisory procedure referred to in Article 262(2). Text Origin: EP Mandate
Section 3				
394	Section 3 Appeals	Section 3 Appeals	Section 3 Appeals	Section 3 Appeals Text Origin: Commission Proposal
Article 15				
395	Article 15 Decisions taken by a judicial authority	Article 15 Decisions taken by a judicial authority	Article 15 Decisions taken by a judicial authority	Article 15 Decisions taken by a judicial authority Text Origin: Commission Proposal
Article 15, first paragraph				
396	Articles 16 and 17 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities.	Articles 16 and 17 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities.	Articles 16 and 17 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities.	Articles 16 and 17 shall not apply to appeals lodged with a view to the annulment, revocation or amendment of a decision relating to the application of the customs legislation taken by a judicial authority, or by customs authorities acting as judicial authorities. Text Origin: Commission Proposal
Article 16				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	397	Article 16 Right of appeal	Article 16 Right of appeal	Article 16 Right of appeal	Article 16 Right of appeal Text Origin: Commission Proposal	G
Article 16(1), first subparagraph						
G	398	1. Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of the customs legislation which concerns him or her directly and individually.	1. Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of the customs legislation which concerns him or her directly and individually.	1. Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of the customs legislation which concerns him or her directly and individually.	1. Any person shall have the right to appeal against any decision taken by the customs authorities relating to the application of the customs legislation which concerns him or her directly and individually. Text Origin: Commission Proposal	G
Article 16(1), second subparagraph						
G	399	Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the time-limits referred to in Article 6(3) shall also be entitled to exercise the right of appeal.	Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the time-limits referred to in Article 6(3) shall also be entitled to exercise the right of appeal.	Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the time-limits referred to in Article 6(3) shall also be entitled to exercise the right of appeal.	Any person who has applied to the customs authorities for a decision and has not obtained a decision on that application within the time-limits referred to in Article 6(3) shall also be entitled to exercise the right of appeal. Text Origin: Commission Proposal	G
Article 16(2)						
G	400	2. The right of appeal may be exercised in at least two steps:	2. The right of appeal may be exercised in at least two steps:	2. The right of appeal may be exercised in at least two steps:	2. The right of appeal may be exercised in at least two steps:	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 16(2), point (a)				
G 401	(a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States;	(a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States;	(a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States;	(a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by the Member States; Text Origin: Commission Proposal
Article 16(2), point (b)				
G 402	(b) subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States.	(b) subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States.	(b) subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States.	(b) subsequently, before a higher independent body, which may be a judicial authority or an equivalent specialised body, according to the provisions in force in the Member States. Text Origin: Commission Proposal
Article 16(3)				
G 403	3. The appeal shall be lodged in the Member State where the decision was taken or was applied for.	3. The appeal shall be lodged in the Member State where the decision was taken or was applied for.	3. The appeal shall be lodged in the Member State where the decision was taken or was applied for.	3. The appeal shall be lodged in the Member State where the decision was taken or was applied for. Text Origin: Commission Proposal
Article 16(4)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
404	4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.	4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.	4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.	4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities. Text Origin: Commission Proposal
Article 17				
405	Article 17 Suspension of implementation	Article 17 Suspension of implementation	Article 17 Suspension of implementation	Article 17 Suspension of implementation Text Origin: Commission Proposal
Article 17(1)				
406	1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.	1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.	1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.	1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended. Text Origin: Commission Proposal
Article 17(2)				
407	2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable	2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable	2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable	2. The customs authorities shall, however, suspend implementation of such a decision in whole or in part where they have good reason to believe that the disputed decision is inconsistent with the customs legislation or that irreparable

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	damage is to be feared for the person concerned.	damage is to be feared for the person concerned.	damage is to be feared for the person concerned.	damage is to be feared for the person concerned. Text Origin: Commission Proposal
Article 17(3)				
G 408	3. In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic difficulties.	3. In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic difficulties.	3. In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic difficulties.	3. In the cases referred to in paragraph 2, where the disputed decision has the effect of causing import or export duty to be payable, suspension of implementation of that decision shall be conditional upon the provision of a guarantee, unless it is established, on the basis of a documented assessment, that such a guarantee would be likely to cause the debtor serious economic ***or social*** difficulties. Text Origin: Commission Proposal
Section 4				
G 409	Section 4 Charges and costs	Section 4 Charges and costs	Section 4 Charges and costs	Section 4 Charges and costs Text Origin: Commission Proposal
Article 18				
R 410	Article 18 Prohibition of charges and costs	Article 18 Prohibition of charges and costs	Article 18 ~~Prohibition of~~ Charges ~~and~~, costs **and Union handling fee**	Article 18 ~~*Prohibition of*~~ Charges ~~*and*~~, costs ***and Union handling fee***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 18(1)				
R 411	1. Customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.	1. Customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.	1. Customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.	1. Customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices. Text Origin: EP Mandate
Article 18(1a)				
R 411a			**1a. By way of derogation from paragraph 1, customs authorities shall collect a Union handling fee of a fixed amount per item for the services rendered for releasing for free circulation goods sold in distance sales.**	***1a. By way of derogation from paragraph 1, customs authorities shall collect a Union handling fee of a fixed amount per item for the services rendered for requesting the placement under release for free circulation of goods sold in distance sales.***
Article 18(1b)				
R 411b			**1b. An amount of the Union handling fee shall correspond to the approximate costs of the services indicated in paragraph 1a. That amount shall be lower where the subject of release for free circulation are goods sold in distance sales from a customs warehouse for distance sales.**	***1b. The amount of the Union handling fee shall correspond to the approximate costs of the services indicated in paragraph 1a. That amount shall be lower where the subject of release for free circulation are goods sold in distance sales from a customs warehouse for distance sales.***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 18(1c)					
R 411c			**[1c.] [The revenue from the Union handling fee shall be made available to the Union and to the Member States.]**		R
Article 18(1d)					
R 411d			**1d. The debtor of the customs debt at import shall pay the Union handling fee at the moment of payment of the customs debt in accordance with Article 186. Where there is no customs debt, the time-limit for paying the Union handling fee shall be the same as it would have been if there had been a customs debt to pay. In matters not regulated, the provisions on customs debt shall apply mutatis mutandis to the Union handling fee.**	***1d. The debtor of the Union handling fee shall be the person facilitating the distance sales and, where this does not exist, the deemed importer. The fee shall be paid at least once a month to the Member State competent for the release for free circulation of the goods in accordance with Article 42 in accordance with the corresponding Union handling fee notification. [Where there is no customs debt, the time-limit for paying the Union handling fee shall be the same as it would have been if there had been a customs debt to pay.] In matters not regulated, the provisions on customs debt shall apply mutatis mutandis to the Union handling fee.***	R
Article 18(1e)					
R 411e			**1e. The Union handling fee shall be non-refundable.**	***1e. The Union handling fee shall be non-refundable.***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 18(1f)				
R 411f			**1f. The Commission shall provide an appropriate IT solution at EU level for the purposes of the Union handling fee.**	***1f. The Commission shall provide an appropriate IT solution at EU level for the purpose of the calculation of the Union handling fee.*** R
Article 18(1g)				
R 411g			**1g. The Commission shall draw a report to assess the proportionality between the Union handling fee and the costs of services indicated in paragraph 1a. Such report shall be prepared every 2 years.**	***1g. The Commission shall draw a report to assess the proportionality between the Union handling fee and the costs of services indicated in paragraph 1a. Such report shall be prepared every 2 years.*** R
Article 18(2)				
R 412	2. Customs authorities may impose charges or recover costs where specific services are rendered, in particular the following:	2. Customs authorities may impose charges or recover costs where specific services are rendered, in particular the following:	2. ~~Customs authorities may impose~~ **Member States may determine** charges or recover costs ~~where~~ **for** specific services ~~are rendered~~**, other than those covered in paragraph 1a**, in particular the following:	R
Article 18(2), point (a)				
R 413	(a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;	*deleted*	*(a)* attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;	R
Article 18(2), point (b)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R	414	(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 13 or the provision of information in accordance with Article 39;	(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 13 or the provision of information in accordance with Article 39;	(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 13 or the provision of information in accordance with Article 39;	(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant, particularly in respect of decisions taken pursuant to Article 13 or the provision of information in accordance with Article 39; Text Origin: Commission Proposal	R
Article 18(2), point (c)						
R	415	(c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;	(c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved~~;~~.	(c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved;	(c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved; Text Origin: Council Mandate	R
Article 18(2), point (d)						
R	416	(d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.	*deleted*	*(d)* exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.		R
Article 18(2), point (da)						
R	416a			**3. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to establish the amount of Union handling fee ensuring that at least part, but not more**	***3. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to establish the amount of Union handling fee ensuring that at least part, but not more than***	R

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				than all of the costs of services rendered for releasing for free circulation goods sold in distance sales are covered.	***all of the costs of services rendered for placing the goods sold in distance sales under release for free circulation, are covered.***	
Article 18(2), third subparagraph						
R	416b			**4. The Commission shall adopt, by means of implementing act, rules setting out the procedure for collecting the Union handling fee per item. The implementing act shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		R
Article 18a						
G	416c			**Article 18a** **Currency conversion** ***[Article 259 of Title XV is moved here]***	***Article 18a*** ***Currency conversion*** ***[Article 259 of Title XV is moved here]*** Text Origin: Council Mandate	G
Article 18b						
G	416d			**Article 18b** **Periods, dates and time limits**	***Article 18b*** ***Periods, dates and time limits***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			[Article 260 of *Title XV is moved here]*	***[Article 260 of Title XV is moved here]*** Text Origin: Council Mandate
Section 4a				
416e			**Chapter 4 Other provisions**	
Article 18c				
416f			**Article 18c Confidentiality of data**	***Article 18c Confidentiality of data*** Text Origin: Council Mandate
Article 18c(1)				
416g			**All information acquired by the customs authorities and by the EU Customs Authority which is by its nature confidential or which is provided on a confidential basis shall be kept confidential.**	***1. All information acquired by the customs authorities and by the EU Customs Authority which is by its nature confidential or which is provided on a confidential basis shall be kept confidential. Such data may be disclosed where the customs authorities or the EU Customs Authority are obliged or authorised to do so pursuant to Union or Member State law, in particular for the reasons related to or in connection with legal proceedings.***
Article 18c(2), first subparagraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	416h			**Such data may be disclosed where the customs authorities or the EU Customs Authority are obliged or authorised to do so pursuant to Union or Member State law, in particular for the reasons related to or in connection with legal proceedings.**	***2. Member States may, in agreement with the Commission, identify specific data, which disclosure would harm their essential national security interests. Access to such data within the EU Customs Data Hub shall be limited to its competent authorities unless such authorities expressly authorize further access. Without prejudice to Article 346 TFEU, the identification of such categories of information transmission shall be limited to particular supply chains and data categories and shall be subject to identification by the person who transmits the information to the EU Customs Data Hub.***	Y
Article 18c(2), second subparagraph						
Y	416i			**Any disclosure, extraction or communication of such data shall ensure an adequate level of data protection.**	***Any disclosure, extraction or communication of such data shall ensure an adequate level of data protection.***	Y
Article 18d						
G	416j			**Article 18d**	***Article 18d***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			Exchange of additional information between customs authorities and economic operators ***[Article 38 of Title III is moved here]***	***Exchange of additional information between customs authorities and economic operators*** ***[Article 38 of Title III is moved here]*** Text Origin: Council Mandate	
Article 18e					
G 416k			**Article 18e** **Provision of information by the customs authorities** **Article 39 of *Title III is moved here]***	***Article 18e*** ***Provision of information by the customs authorities*** ***Article 39 of Title III is moved here]*** Text Origin: Council Mandate	G
Title II					
G 417	Title II OBLIGATIONS AND RIGHTS OF PERSONS WITH REGARD TO CUSTOMS LEGISLATION	Title II OBLIGATIONS AND RIGHTS OF PERSONS WITH REGARD TO CUSTOMS LEGISLATION	Title II OBLIGATIONS AND RIGHTS OF PERSONS WITH REGARD TO CUSTOMS LEGISLATION	Title II OBLIGATIONS AND RIGHTS OF PERSONS WITH REGARD TO CUSTOMS LEGISLATION Text Origin: Commission Proposal	G
Chapter 1					
G 418	Chapter 1 Registration	Chapter 1 Registration	Chapter 1 Registration	Chapter 1 Registration Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 19				
419	Article 19 Registration	Article 19 Registration	Article 19 Registration	Article 19 Registration Text Origin: Commission Proposal
Article 19(1)				
420	1. Economic operators established in the customs territory of the Union shall register with the customs authorities responsible for the place where they are established in order to obtain an Economic Operator Registration and Identification (EORI) number. Where possible, that registration shall also include the electronic identification of the operator in the national electronic identification schemes referred to in Regulation (EU) No 910/2014.	1. Economic operators established in the customs territory of the Union shall register with the customs authorities responsible for the place where they are established in order to obtain an Economic Operator Registration and Identification (EORI) number. Where possible, that registration shall also include the electronic identification of the operator in the national electronic identification schemes referred to in Regulation (EU) No 910/2014.	1. Economic operators established in the customs territory of the Union shall register with the customs authorities ~~responsible for the place where they are established~~ **of the Member State of establishment** in order to obtain an Economic Operator Registration and Identification (EORI) number. Where possible, that registration shall also include the electronic identification of the operator in the national electronic identification schemes referred to in Regulation (EU) No 910/2014.	1. Economic operators established in the customs territory of the Union shall register with the customs authorities ~~*responsible for the place where they are established*~~ ***of the Member State of establishment*** in order to obtain an Economic Operator Registration and Identification (EORI) number. Where possible, that registration shall also include the electronic identification of the operator in the national electronic identification schemes referred to in Regulation (EU) No 910/2014. Text Origin: Council Mandate
Article 19(2)				
421	2. Registered economic operators shall inform the customs authorities about any modification in their registration data, in particular where this entails a	2. Registered economic operators shall inform the customs authorities about any modification in their registration data, in particular where this entails a	2. Registered economic operators shall inform the customs authorities about any modification in their registration data, in particular where this entails a	2. Registered economic operators shall inform the customs authorities about any modification in their registration data, in particular where this entails a

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		modification of their place of establishment.	modification of their place of establishment.	modification of their place of establishment.	modification of their place of establishment. Text Origin: Commission Proposal	
Article 19(3)						
Y	422	3. In specific cases, economic operators which are not established in the customs territory of the Union shall register with the customs authorities responsible for the place where they first lodge a declaration or apply for a decision.	3. In specific cases, economic operators which are not established in the customs territory of the Union shall register with the customs authorities responsible for the place where they first lodge a declaration or apply for a decision.	3. In specific cases, economic operators which are not established in the customs territory of the Union shall register with the customs ~~authorities responsible for the place~~**authority of the Member State** where they first ~~lodge a declaration or apply for a decision~~**activity covered by the customs legislation is carried out**.	3. In specific cases, economic operators which are not established in the customs territory of the Union shall register with the customs ~~*authorities responsible for the place*~~***authority of the Member State*** where they ***carry out the*** first ~~*lodge a declaration or apply for a decision*~~***activity covered by the customs legislation***. Text Origin: Council Mandate	Y
Article 19(4), first subparagraph						
G	423	4. Persons other than economic operators shall not be required to register with the customs authorities unless otherwise provided.	4. Persons other than economic operators shall not be required to register with the customs authorities unless otherwise provided.	4. Persons other than economic operators shall not be required to register with the customs authorities unless otherwise provided.	4. Persons other than economic operators shall not be required to register with the customs authorities unless otherwise provided. Text Origin: Commission Proposal	G
Article 19(4), second subparagraph						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
424	Where persons referred to in the first subparagraph are required to register, the following shall apply:	Where persons referred to in the first subparagraph are required to register, the following shall apply:	Where persons referred to in the first subparagraph are required to register, the following shall apply:	Where persons referred to in the first subparagraph are required to register, the following shall apply: Text Origin: Commission Proposal
Article 19(4), second subparagraph, point (a)				
425	(a) where they are established in the customs territory of the Union, they shall register with the customs authorities responsible for the place where they are established;	(a) where they are established in the customs territory of the Union, they shall register with the customs authorities responsible for the place where they are established;	(a) where they are established in the customs territory of the Union, they shall register with the customs ~~authorities responsible for the place where they are established~~**authorityof the Member State of establishment**;	(a) where they are established in the customs territory of the Union, they shall register with the customs ~~*authorities responsible for the place where they are established*~~***authority of the Member State of establishment***; Text Origin: Council Mandate
Article 19(4), second subparagraph, point (b)				
426	(b) where they are not established in the customs territory of the Union, they shall register with the customs authorities responsible for the place where they first lodge a declaration or apply for a decision.	(b) where they are not established in the customs territory of the Union, they shall register with the customs authorities responsible for the place where they first lodge a declaration or apply for a decision.	(b) where they are not established in the customs territory of the Union, they shall register with the customs ~~authorities responsible for the place~~**authority the Member State** where they first lodge a declaration or apply for a decision.	(b) where they are not established in the customs territory of the Union, they shall register with the customs ~~*authorities responsible for the place*~~***authority the Member State*** where they first lodge a declaration or apply for a decision. Text Origin: Council Mandate
Article 19(5)				
427	5. In specific cases, the customs authorities shall invalidate the registration.	5. In specific ***and duly justified*** cases, the customs	5. In specific cases, the customs authorities shall invalidate the registration.	5. In specific ***and duly justified*** cases, the customs

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			authorities shall invalidate the registration.		authorities shall invalidate the registration. Text Origin: EP Mandate	
Article 19(6)						
G	428	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal	G
Article 19(6), point (a)						
G	429	(a) the minimum data requirements for the registration referred to in paragraph 1;	(a) the minimum data requirements for the registration referred to in paragraph 1;	(a) the minimum data requirements for the registration referred to in paragraph 1;	(a) the minimum data requirements for the registration referred to in paragraph 1; Text Origin: Commission Proposal	G
Article 19(6), point (b)						
G	430	(b) the specific cases referred to in paragraph 3;	(b) the specific cases referred to in paragraph 3;	(b) the specific cases referred to in paragraph 3;	(b) the specific cases referred to in paragraph 3; Text Origin: Commission Proposal	G
Article 19(6), point (c)						
G	431	(c) the cases referred to in the first subparagraph of paragraph 4, where persons other than economic operators are required to	(c) the cases referred to in the first subparagraph of paragraph 4, where persons other than economic operators are required to	(c) the cases referred to in the first subparagraph of paragraph 4, where persons other than economic operators are required to	(c) the cases referred to in the first subparagraph of paragraph 4, where persons other than economic operators are required to	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	register with the customs authorities;	register with the customs authorities;	register with the customs authorities;	register with the customs authorities; Text Origin: Commission Proposal
Article 19(6), point (d)				
G 432	(d) the specific cases referred to in paragraph 5 where the customs authorities invalidate a registration;	(d) the specific cases referred to in paragraph 5 where the customs authorities invalidate a registration;	(d) the specific cases referred to in paragraph 5 where the customs authorities invalidate a registration;	(d) the specific cases referred to in paragraph 5 where the customs authorities invalidate a registration; Text Origin: Commission Proposal
Article 19(6), point (e)				
G 433	(e) the customs authority responsible for the registration.	(e) the customs authority responsible for the registration.	~~(e) the customs authority responsible for the registration.~~	*deleted* *Text Origin: EP Mandate*
Article 19(7)				
G *434*	*7.* The Commission shall specify, by means of implementing acts, the customs authority responsible for the registration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).	7. The Commission shall specify, by means of implementing acts, the customs authority responsible for the registration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).	7. The Commission shall specify, by means of implementing acts, the customs authority responsible for the registration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the ~~advisory~~**examination** procedure referred to in Article ~~262(2)~~**262(4)**.	7. The Commission shall specify, by means of implementing acts, the customs authority responsible for the registration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the ~~*advisory*~~***examination*** procedure referred to in Article ~~*262(2)*~~***262(4)***. Text Origin: Council Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Chapter 2				
435	Chapter 2 Importer and deemed importer	Chapter 2 Importer and deemed importer	Chapter 2 Importer and deemed importer	Chapter 2 Importer and deemed importer Text Origin: Commission Proposal
Article 20				
436	Article 20 Importers	Article 20 Importers	Article 20 Importers	Article 20 Importers Text Origin: Commission Proposal
Article 20(-1)				
436a			**0. There shall be only one importer at a time.**	***-1. There shall be only one importer at a time.*** Text Origin: Council Mandate
Article 20(1)				
437	1. The importer shall comply with the following obligations:	1. The importer shall comply with the following obligations:	1. The importer shall ~~comply with the following obligations~~:	1. The importer shall ~~*comply with the following obligations*~~: Text Origin: Council Mandate
Article 20(1), point (a)				
438	(a) providing, keeping and making available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the storage or the customs	(a) providing, keeping and making available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the storage or the customs	(a) ~~providing, keeping and making~~**provide, keep and make** available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the **temporary**	(a) ~~*providing, keeping and making*~~***provide, keep and make*** available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the ***temporary*** storage

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		procedure under which the goods are to be placed in accordance with Articles 88, 118, 132 and 135, or to discharge the outward processing procedure;	procedure under which the goods are to be placed in accordance with Articles 88, 118, 132 and 135, or to discharge the outward processing procedure;	storage or the customs procedure under which the goods are to be placed in accordance with Articles **59, 86,** 88, 118, 132**, 135 and 137** ~~and 135~~, or to discharge the outward processing procedure;	or the customs procedure under which the goods are to be placed in accordance with Articles ***59, 86,*** 88, 118, 132***, 135 and 137*** ~~*and 135*~~, or to discharge the outward processing procedure; Text Origin: Council Mandate	
Article 20(1), point (b)						
G	439	(b) ensuring the correct calculation and payment of customs duties and any other charges applicable;	(b) ensuring the correct calculation and payment of customs duties and any other charges applicable;	(b) ~~ensuring the correct calculation and~~**ensure** payment of **any** customs duties and ~~any~~ other charges applicable;	(b) ~~*ensuring the correct calculation and*~~***ensure*** payment of ***any*** customs duties and ~~*any*~~ other charges applicable; Text Origin: Council Mandate	G
Article 20(1), point (c)						
Y	440	(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;	(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation ***including Regulation 2023/988*** applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;	(c) ~~ensuring~~**ensure** that the goods entering ~~or exiting~~ the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and ~~providing, keeping and making~~**provide, keep and make** available appropriate records of such compliance;	(c) ~~*ensuring*~~***ensure*** that the goods entering ~~*or exiting*~~ the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and ~~*providing, keeping and making*~~***provide, keep and make*** available appropriate records of such compliance; Text Origin: Council Mandate	Y
Article 20(1), point (d)						
G	441	(d) any other obligation on the importer established in customs legislation.	(d) any other obligation on the importer established in customs legislation.	(d) **fulfil** any other obligation on the importer established in customs legislation~~.~~**;**	(d) ***fulfil*** any other obligation on the importer established in customs legislation~~.~~***;***	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 20(1), point (da)				
Y 441a			**(e) notify customs authorities of any information concerning suspicious movements or unauthorised handling of goods.**	Y
Article 20(2)				
G 442	2. The importer shall be established in the customs territory of the Union.	2. The importer shall be established in the customs territory of the Union.	2. The importer shall be established in the customs territory of the Union.	2. The importer shall be established in the customs territory of the Union. Text Origin: Commission Proposal
Article 20(2a)				
G 442a			**This requirement does not apply to an importer who:**	***2a. This requirement does not apply to an importer who:*** Text Origin: Council Mandate
Article 20(3)				
G 443	3. By way of derogation from paragraph 2 the following importers or persons shall not be required to be established in the customs territory of the Union:	3. By way of derogation from paragraph 2 the following importers or persons shall not be required to be established in the customs territory of the Union:	~~3. By way of derogation from paragraph 2 the following importers or persons shall not be required to be established in the customs territory of the Union:~~	~~*3. By way of derogation from paragraph 2 the following importers or persons shall not be required to be established in the customs territory of the Union:*~~ ***deleted***
Article 20(3), point (a)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	444	(a) an importer who places goods in transit or temporary admission;	(a) an importer who places goods in transit or temporary admission;	(a) ~~an importer who~~ places goods ~~in~~**under the** transit **procedure** or temporary admission **procedure**;	(a) ~~*an importer who*~~ places goods ~~*in*~~***under the*** transit ***procedure*** or temporary admission ***procedure***; Text Origin: Council Mandate
	Article 20(3), point (b)				
G	445	(b) an importer bringing goods that remain in temporary storage;	(b) an importer bringing goods that remain in temporary storage;	(b) ~~an importer bringing~~**brings** goods that remain in temporary storage;	(b) ~~*an importer bringing*~~***brings*** goods that remain in temporary storage; Text Origin: Council Mandate
	Article 20(3), point (c)				
G	446	(c) persons, who occasionally place goods under customs procedures, provided that the customs authorities consider such placing to be justified;	(c) persons, who occasionally place goods under customs procedures, provided that the customs authorities consider such placing to be justified;	(c) ~~persons, who~~ occasionally ~~place~~**places** goods under customs procedures, provided that the customs authorities consider such placing to be justified;	(c) ~~*persons, who*~~ occasionally ~~*place*~~***places*** goods under customs procedures, provided that the customs authorities consider such placing to be justified; Text Origin: Council Mandate
	Article 20(3), point (d)				
G	447	(d) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal	(d) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal	(d) ~~persons who are~~**is** established in a country the territory of which is adjacent to the customs territory of the Union, and ~~who present~~**presents** the goods at a Union border customs office adjacent to that country, provided that the country in which the ~~persons are~~**importer is** established grants reciprocal benefits to	(d) ~~*persons who are*~~***is*** established in a country the territory of which is adjacent to the customs territory of the Union, and ~~*who present*~~***presents*** the goods at a Union border customs office adjacent to that country, provided that the country in which the ~~*persons are*~~***importer is*** established grants reciprocal benefits to

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	benefits to persons established in the customs territory of the Union;	benefits to persons established in the customs territory of the Union;	persons established in the customs territory of the Union; **or**	persons established in the customs territory of the Union; ***or*** Text Origin: Council Mandate
Article 20(3), point (e)				
G 448	(e) a deemed importer who is represented by an indirect representative established in the customs territory of the Union.	(e) a deemed importer who is represented by an indirect representative established in the customs territory of the Union.	(e) ~~a deemed importer who~~ is represented by an indirect representative established in the customs territory of the Union.	(e) ~~*a deemed importer who*~~ is represented by an indirect representative established in the customs territory of the Union. Text Origin: Council Mandate
Article 21				
G 449	Article 21 Deemed importers	Article 21 Deemed importers	~~Article 21~~ ~~Deemed importers~~	*deleted*
Article 21(1)				
G *450*	*1.* By way of derogation from Article 20(1), point (a), deemed importers shall provide or make available the information on distance sales of goods to be imported in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods.	1. By way of derogation from Article 20(1), point (a), deemed importers shall provide or make available the information on distance sales of goods to be imported in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods.	~~1.~~ ~~By way of derogation from Article 20(1), point (a), deemed importers shall provide or make available the information on distance sales of goods to be imported in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods.~~ ***[Moved to Article 59(2)]***	*deleted*
Article 21(2)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	*451*	*2.* Without prejudice to the information required to release the goods for free circulation in accordance with Article 88(3), point (a), the information referred to in paragraph 1 of this Article shall contain at least the requirements set out in Article 63c(2) of Implementing Regulation (EU) No 282/2011.	2. Without prejudice to the information required to release the goods for free circulation in accordance with Article 88(3), point (a), the information referred to in paragraph 1 of this Article shall contain at least the requirements set out in Article 63c(2) of Implementing Regulation (EU) No 282/2011.	~~2. Without prejudice to the information required to release the goods for free circulation in accordance with Article 88(3), point (a), the information referred to in paragraph 1 of this Article shall contain at least the requirements set out in Article 63c(2) of Implementing Regulation (EU) No 282/2011.~~ ***[Moved to Article 88 (3)(aa)]***	*deleted*
Article 21(3)					
G	*452*	*3.* Where goods previously imported by a deemed importer under distance sales are returned to the original consignor's address or to another address outside the customs territory of the Union, the deemed importer shall invalidate the information on release for free circulation of those goods and provide or make available the proof of exit of the goods out of the customs territory of the Union.	3. Where goods previously imported by a deemed importer under distance sales are returned to the original consignor's address or to another address outside the customs territory of the Union, the deemed importer shall invalidate the information on release for free circulation of those goods and provide or make available the proof of exit of the goods out of the customs territory of the Union.	~~3. Where goods previously imported by a deemed importer under distance sales are returned to the original consignor's address or to another address outside the customs territory of the Union, the deemed importer shall invalidate the information on release for free circulation of those goods and provide or make available the proof of exit of the goods out of the customs territory of the Union.~~ ***[Moved partly to Article 181(5) second subparagraph - invalidation of information]***	*deleted*
Chapter 3					

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	*453*	Chapter 3 Exporter	Chapter 3 Exporter	Chapter 3 Exporter	Chapter 3 Exporter Text Origin: Commission Proposal	G
	Article 22					
G	454	Article 22 Exporters	Article 22 Exporters	Article 22 Exporters	Article 22 Exporters Text Origin: Commission Proposal	G
	Article 22(1)					
G	455	1. The exporter shall comply with the following obligations:	1. The exporter shall comply with the following obligations:	1. The exporter shall comply with the following obligations:	1. The exporter shall comply with the following obligations: Text Origin: Commission Proposal	G
	Article 22(1), point (a)					
Y	456	(a) providing, keeping and making available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the customs procedure under which the goods are placed in accordance with Article 99 and Article 140 or to discharge the temporary admission procedure;	(a) providing, keeping and making available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the customs procedure under which the goods are placed in accordance with Article 99 and Article 140 or to discharge the temporary admission procedure;	(a) ~~providing, keeping and making~~**provide, keep and make** available to customs authorities, as soon as it is available and in any event prior to the release of the goods, all the information required in respect of the customs procedure under which the goods are placed in accordance with Article ~~99~~ **94a** and Article 140 **or re-export in accordance with Article 94c** or to discharge the ~~temporary admission~~ procedure		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			referred to in Articles 118 and 132, Article 135(5), point (b) and Article 137;	
Article 22(1), point (b)				
457	(b) ensuring the correct calculation and collection of customs duties and any other charges, if applicable;	(b) ensuring the correct calculation and collection of customs duties and any other charges, if applicable;	(b) ~~ensuring the correct calculation and collection~~ **ensure payment** of customs duties and any other charges, if applicable;	
Article 22(1), point (c)				
458	(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;	(c) ensuring that the goods entering or exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and providing, keeping and making available appropriate records of such compliance;	(c) ~~ensuring~~**ensure** that the goods ~~entering or~~ exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and ~~providing, keeping and making~~**provide, keep and make** available appropriate records of such compliance;	(c) ~~*ensuring*~~***ensure*** that the goods ~~*entering or*~~ exiting the customs territory of the Union comply with the relevant other legislation applied by the customs authorities and ~~*providing, keeping and making*~~***provide, keep and make*** available appropriate records of such compliance; Text Origin: Council Mandate
Article 22(1), point (d)				
459	(d) any other obligation established in customs legislation.	(d) any other obligation established in customs legislation.	(d) **fulfil** any other obligation established in customs legislation~~.~~**;**	(d) ***fulfil*** any other obligation established in customs legislation~~.~~**;** Text Origin: Council Mandate
Article 22(1), point (da)				
459a			**(e) notify customs authorities of any information concerning suspicious**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			movements or an authorised handling of goods.	
Article 22(2)				
460	2. The exporter shall be established in the customs territory of the Union.	2. The exporter shall be established in the customs territory of the Union.	2. The exporter shall be established in the customs territory of the Union~~.~~ **unless the exporter:**	
Article 22(3)				
461	3. By way of derogation from paragraph 2, the following exporters shall not be required to be established in the customs territory of the Union:	3. By way of derogation from paragraph 2, the following exporters shall not be required to be established in the customs territory of the Union:	~~3. By way of derogation from paragraph 2, the following exporters shall not be required to be established in the customs territory of the Union:~~	
Article 22(3), point (a)				
462	(a) an exporter who places goods in transit, discharges the temporary admission procedure or exports goods that were in temporary storage;	(a) an exporter who places goods in transit, discharges the temporary admission procedure or exports goods that were in temporary storage;	(a) ~~an exporter who~~ places goods ~~in~~**under the** transit **procedure**, discharges the temporary admission procedure or ~~exports goods that were in~~**re-export from** temporary storage;	
Article 22(3), point (aa)				
462a			**(aa) trans-ships goods within, or directly re-exports them from, a free zone;**	
Article 22(3), point (b)				
463	(b) persons, who occasionally place goods under customs procedures, provided that the	(b) persons, who occasionally place goods under customs procedures, provided that the	(b) ~~persons, who~~ occasionally ~~place~~**places** goods under customs procedures **or re-exports them**, provided that the customs	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		customs authorities consider this to be justified;	customs authorities consider this to be justified;	authorities consider this to be justified;		
Article 22(3), point (c)						
Y	464	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union.	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union.	(c) ~~persons who are~~ **is** established in a country the territory of which is adjacent to the customs territory of the Union~~,~~ and who ~~present~~**presents** the goods at a Union border customs office adjacent to that country, provided that the country in which the ~~persons are~~ **exporter is** established grants reciprocal benefits to persons established in the customs territory of the Union~~.~~**;**		Y
Article 22(3), point (ca)						
Y	464a			**(d) is represented by an indirect representative established in the customs territory of the Union.**		Y
Chapter 4						
G	465	Chapter 4 Authorised economic operator and Trust and Check traders	Chapter 4 Authorised economic operator and Trust and Check traders	Chapter 4 Authorised economic operator and Trust and Check traders	Chapter 4 Authorised economic operator and Trust and Check traders Text Origin: Commission Proposal	G
Article 23						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	466	Article 23 Application and authorisation for authorised economic operator	Article 23 Application and authorisation for authorised economic operator	Article 23 Application and authorisation for authorised economic operator	Article 23 Application and authorisation for authorised economic operator Text Origin: Commission Proposal	G
	Article 23(1), first subparagraph					
Y	467	1. A person who is resident, incorporated or registered in the customs territory of the Union and who meets the criteria set out in Article 24 may apply for the status of authorised economic operator.	1. A person who is resident, incorporated or registered in the customs territory of the Union and who meets the criteria set out in Article 24 may apply for the status of authorised economic operator.	1. ~~A person~~ **An economic operator** who is ~~resident, incorporated or registered~~**established** in the customs territory of the Union and who meets the criteria set out in Article 24 may apply for the status of authorised economic operator.	1. ~~*A person*~~ ***An economic operator*** who is ~~*resident, incorporated or registered*~~***established*** in the customs territory of the Union and who meets the criteria set out in Article 24 may apply for the status of authorised economic operator. Text Origin: Council Mandate	Y
	Article 23(1), second subparagraph					
Y	468	The customs authorities shall, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:	The ***EU*** Customs ~~*authorities*~~***Authority*** shall***, after assessing the audit of the competent national authority***, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:	The customs authorities shall, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations:	The customs authorities shall, following consultation with other authorities, if necessary, grant one or both of the following types of authorisations: Text Origin: Council Mandate	Y
	Article 23(1), second subparagraph, point (a)					
G	469	(a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from the	(a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from the	(a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from the	(a) that of an authorised economic operator for customs simplifications, which shall enable the holder to benefit from the	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		simplifications in accordance with the customs legislation; or	simplifications in accordance with the customs legislation; or	simplifications in accordance with the customs legislation; or	simplifications in accordance with the customs legislation; or Text Origin: Commission Proposal	
	Article 23(1), second subparagraph, point (b)					
G	470	(b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety.	(b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety.	(b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety.	(b) that of an authorised economic operator for security and safety that shall entitle the holder to facilitations relating to security and safety. Text Origin: Commission Proposal	G
	Article 23(2)					
G	471	2. Both types of authorisations referred to in paragraph 1, second subparagraph, may be held at the same time.	2. Both types of authorisations referred to in paragraph 1, second subparagraph, may be held at the same time.	2. Both types of authorisations referred to in paragraph 1, second subparagraph, may be held at the same time.	2. Both types of authorisations referred to in paragraph 1, second subparagraph, may be held at the same time. Text Origin: Commission Proposal	G
	Article 23(3), first subparagraph					
Y	472	3. The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic	3. The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic	3. ~~The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic~~	3. ~~*The persons referred to in paragraph 1 shall comply with the obligations set out in*~~***As part of the monitoring activity carried out pursuant to*** Article ~~*7(2) and (3).*~~***7(4),*** the customs authorities shall ~~*monitor the operator's continuous compliance with the*~~	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		operator in accordance with Article 7(4).	operator in accordance with Article 7(4).	~~operator in accordance with Article 7(4).~~	~~*criteria and conditions for the status of*~~***at least every 3 years perform an on-site visit of the*** authorised economic operator ***with a view to verify in particular the practical application of the procedures in place to comply with the criteria referred to in*** ~~*in accordance with*~~ Article ~~*7(4)*~~***24 (1) points (b) and (e)***.	
	Article 23(3), second subparagraph					
Y	473	The customs authorities shall at least every 3 years perform an in-depth monitoring of the authorised economic operator's activities and internal records.	The customs authorities shall at least every 3 years perform an in-depth monitoring of the authorised economic operator's activities and internal records.	**As part of the monitoring activity carried out pursuant to Article 7(4),** the customs authorities shall at least every 3 years perform an ~~in-depth monitoring~~**on-site visit** of the authorised economic operator~~'s activities and internal records~~ **with a view to verify in particular the practical application of the procedures in place to comply with the criteria referred to in Article 24 (1) points (b) and (e)**.	*deleted*	Y
	Article 23(4)					
G	*474*	*4.* The status of authorised economic operator shall, subject to paragraph 5 of this Article and to Article 24, be recognised by the	4. The status of authorised economic operator shall, subject to paragraph 5 of this Article and to Article 24, be recognised by the	4. The status of authorised economic operator shall, subject to paragraph 5 of this Article and to Article 24, be recognised by the	4. The status of authorised economic operator shall, subject to paragraph 5 of this Article and to Article 24, be recognised by the	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	customs authorities in all Member States.	customs authorities in all Member States.	customs authorities in all Member States.	customs authorities in all Member States. Text Origin: Commission Proposal
Article 23(5)				
475	5. Customs authorities shall, on the basis of the recognition of the status and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status.	5. Customs authorities shall, on the basis of the recognition of the status ***of authorised economic operator for customs simplifications*** and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status ***of authorised economic operator for customs simplifications***.	5. Customs authorities shall, on the basis of the recognition of the status **of authorised economic operator** and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status.	5. Customs authorities shall, on the basis of the recognition of the status ***of authorised economic operator*** and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the operator to benefit from that simplification. Customs authorities shall not re-examine those criteria which have already been examined when granting the status ***of authorised economic operator***. Text Origin: EP Mandate
Article 23(6)				
476	6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-	6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-	6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-	6. The authorised economic operator referred to in paragraph 1 shall enjoy more facilitations than other economic operators in respect of customs controls according to the type of authorisation granted, including fewer physical and document-

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	based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes.	based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes.	based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes.	based controls. The status of authorised economic operator shall be taken into account favourably for customs risk management purposes. Text Origin: Commission Proposal
Article 23(7)				
477	7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the area of the common commercial policy.	7. The customs authorities shall grant benefits resulting from the status of authorised economic operator to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, ***relevant and binding partnerships*** or Union legislation	7. The customs authorities shall grant benefits resulting from the status of authorised economic operator **referred to in paragraph 1 letter b** to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the	7. The customs authorities shall grant benefits resulting from the status of authorised economic operator ***referred to in paragraph 1 letter b*** to persons established in third countries, who fulfil conditions and comply with obligations defined by the relevant legislation of those countries or territories, insofar as those conditions and obligations are recognised by the Union as equivalent to those imposed on authorised economic operators established in the customs territory of the Union. Such a granting of benefits shall be based on the principle of reciprocity unless otherwise decided by the Union, and shall be supported by an international agreement of the Union, or Union legislation in the

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		in the area of the common commercial policy.	area of the common commercial policy.	area of the common commercial policy. Text Origin: Council Mandate
Article 23(8)				
478	8. A joint business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures and/or natural disasters, hazardous emergencies or other major incidents shall be established providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to authorised economic operators.	8. A joint business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures and/or natural disasters, hazardous emergencies or other major incidents shall be established providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to authorised economic operators.	8. ~~A joint~~**As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall establish a** business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures ~~and/or~~**or** natural disasters, hazardous emergencies or other major incidents ~~shall be established~~ providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to authorised economic operators.	8. ~~*A joint*~~***As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall [develop/prepare] a*** business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures ~~*and/or*~~***or*** natural disasters, hazardous emergencies or other major incidents ~~*shall be established*~~ providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to authorised economic operators. Text Origin: Council Mandate
Article 23(8a)				
478a		***8a. Whenever necessary, the Commission may adopt guidelines with a view to supporting SMEs, recognizing the unique challenges faced by SMEs while maintaining the***		***8a. The Commission shall adopt guidelines with a view to supporting SMEs when applying the status of Authorised Economic Operators and Trust and Check traders.***

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		integrity and security of external trade processes when applying the status of Authorised Economic Operators and Trust and Check traders. Continuous efforts shall be made to simplify and make the procedures more accessible for SMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.		***In recital:*** ***The Commission should adopt guidelines with a view to supporting SMEs, recognising the unique challenges faced by SMEs while maintaining the integrity and security of external trade processes when applying the status of Authorised Economic Operators and Trust and Check traders. Continuous efforts shall be made to simplify and make the procedures more accessible for SMEs, ensuring their vital role in the EU's external trade is facilitated and promoted.*** Text Origin: EP Mandate
Article 23(9)				
G 479	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal G
Article 23(9), point (a)				

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Y	480	(a) the type and frequency of the monitoring activities by both the persons referred to in paragraph 1 and the customs authorities referred to in paragraph 3;	(a) the type and frequency of the monitoring activities by both the persons referred to in paragraph 1 and the customs authorities referred to in paragraph 3;	~~(a) the type and frequency of the monitoring activities by both the persons referred to in paragraph 1 and the customs authorities referred to in paragraph 3;~~	*deleted*	Y
Article 23(9), point (b)						
G	*481*	*(b)* the simplifications for authorised economic operators referred to in paragraph 5;	(b) the simplifications for authorised economic operators referred to in paragraph 5;	(b) the simplifications for authorised economic operators referred to in paragraph 5;	(b) the simplifications for authorised economic operators referred to in paragraph 5; Text Origin: Commission Proposal	G
Article 23(9), point (c)						
G	482	(c) the facilitations referred to in paragraph 6.	(c) the facilitations referred to in paragraph 6.	(c) the facilitations referred to in paragraph 6.	(c) the facilitations referred to in paragraph 6. Text Origin: Commission Proposal	G
Article 23(10)						
G	483	10. The Commission shall specify, by means of implementing acts, the procedural rules for the consultations in respect of the determination of the status of authorised economic operators referred to in paragraph 1, second subparagraph, including the deadlines for replying. Those implementing acts shall be adopted in accordance with the	10. The Commission shall specify, by means of implementing acts, the procedural rules for the consultations in respect of the determination of the status of authorised economic operators referred to in paragraph 1, second subparagraph, including the deadlines for replying. Those implementing acts shall be adopted in accordance with the	10. The Commission shall specify, by means of implementing acts, the procedural rules for~~-~~**:** **(a)** the consultations in respect of the determination of the status of authorised economic operators referred to in paragraph 1, second subparagraph, including the deadlines for replying~~.~~**;**	10. The Commission shall specify, by means of implementing acts, the procedural rules for the consultations in respect of the determination of the status of authorised economic operators referred to in paragraph 1, second subparagraph, including the deadlines for replying. Those implementing acts shall be adopted in accordance with the	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	**(b) the business continuity mechanism referred to in paragraph 8.** Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4). Text Origin: EP Mandate	
	Article 24					
G	484	Article 24 Granting of the status of authorised economic operator	Article 24 Granting of the status of authorised economic operator	Article 24 Granting of the status of authorised economic operator	Article 24 Granting of the status of authorised economic operator Text Origin: Commission Proposal	G
	Article 24(1)					
G	485	1. The criteria for the granting of the status of authorised economic operator shall be the following:	1. The criteria for the granting of the status of authorised economic operator shall be the following:	1. The criteria for the granting of the status of authorised economic operator shall be the following:	1. The criteria for the granting of the status of authorised economic operator shall be the following: Text Origin: Commission Proposal	G
	Article 24(1), point (a)					
Y	486	(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and	(a) the absence of any serious infringement or repeated infringements of customs legislation, ***the relevant other legislation referred to in Article 20(1) point (c) of this Regulation,***	(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	offences to be considered are those relating to economic or business activities;	and taxation rules, and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;	offences to be considered are those relating to economic or business activities;	
Article 24(1), point (b)				
G 487	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant ~~ensures that relevant employees are instructed to inform the~~**shall ensure that** customs authorities **are informed** whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties;	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant ensures that relevant employees are instructed to inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the customs authorities of such difficulties; Text Origin: EP Mandate G
Article 24(1), point (c)				
G 488	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;	him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;	him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned;	him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned; Text Origin: Commission Proposal
Article 24(1), point (d)				
G 489	(d) with regard to the authorisation referred to in Article 23(1), point (a), practical standards of competence or professional qualifications directly related to the activity carried out;	(d) with regard to the authorisation referred to in Article 23(1), point (a), practical standards of competence or professional qualifications directly related to the activity carried out;	(d) with regard to the authorisation referred to in Article 23(1), point (a), practical standards of competence or professional qualifications directly related to the activity carried out;	(d) with regard to the authorisation referred to in Article 23(1), point (a), practical standards of competence or professional qualifications directly related to the activity carried out; Text Origin: Commission Proposal
Article 24(1), point (e)				
Y 490	(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety and compliance standards, adapted to the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical	(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety and compliance standards, adapted to the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical	(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety and compliance standards, adapted to **the type and size of** the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls,	(e) with regard to the authorisation referred to in Article 23(1), point (b), appropriate security, safety and compliance standards, adapted to ***the type and size of*** the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls,

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	processes and handling of specific types of goods, personnel and identification of his or her business partners.	processes and handling of specific types of goods, personnel and identification of his or her business partners.	logistical processes and handling of specific types of goods, personnel and identification of his or her business partners **and the implementation of secured mechanisms for notifying customs authorities of any information concerning suspicious movements or unauthorised handling of goods that could affect security and safety at the entry of goods in the EU customs territory or at export formalities**.	logistical processes and handling of specific types of goods, personnel and identification of his or her business partners ***and the implementation of secured mechanisms for notifying customs authorities of any information they are aware of concerning suspicious movements or unauthorised handling of goods that could affect security and safety at the entry of goods in the EU customs territory or at export formalities***. Text Origin: Council Mandate
Article 24(2)				
Y	491	2. The Commission shall adopt, by means of implementing acts, the modalities for the application of the criteria referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission ~~*shall*~~***is empowered to*** adopt~~*, by means of implementing*~~ ***delegated*** acts, ~~*the modalities*~~***in accordance with Article 261, to supplement this Regulation by laying down detailed arrangements*** for the application of the criteria referred to in paragraph 1.~~*Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).*~~	2. The Commission shall adopt, by means of implementing acts, the modalities for the application of the criteria referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Y
Article 25				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	492	Article 25 Granting the status of Trust and Check trader	Article 25 Granting the status of Trust and Check trader	Article 25 Granting the status of Trust and Check trader	Article 25 Granting the status of Trust and Check trader Text Origin: Commission Proposal	G
	Article 25(1)					
Y	493	1. An importer or exporter, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least 3 years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.	1. ~~*An importer or exporter*~~***A person***, who is resident or registered in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least ~~3~~***2*** years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.	1. An importer or exporter **or indirect representative**, who is ~~resident or registered~~**established** in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least ~~3~~**2** years, may apply for the status of Trust and Check trader to the customs authority of the Member State where that person is established.	1. An importer or exporter ***[or indirect representative]***, who is ~~*resident or registered*~~***established*** in the customs territory of the Union, meets the criteria set out in paragraph 3 and has conducted regular customs operations in the course of that person's business for at least ~~*3*~~ ***2*** years, may apply for the status of Trust and Check trader to the customs authority of the Member State ~~*where that person is established*~~***of establishment***. Text Origin: Council Mandate	Y
	Article 25(1a)					
Y	493a			**Without prejudice to the first subparagraph, a deemed importer may apply for the status of Trust and Check trader if he or she is making use of the special scheme laid down in Title**		Y

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			XII, Chapter 6, Section 4 of Directive 2006/112/EC for at least 2 years.	
Article 25(2)				
494	2. The customs authorities shall grant the status following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last 3 years in order to assess compliance with the criteria in paragraph 3.	2. The ***EU*** Customs ~~*authorities*~~***Authority*** shall grant the status following consultation with other authorities, if necessary, and after having had ~~*access to*~~***received and assessed*** the relevant data of the applicant for the last ~~*3*~~***2*** years in order to assess compliance with the criteria in paragraph 3.	2. The customs authorities shall grant the status **of Trust and Check trader** following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last ~~3~~ **2** years in order to assess compliance with the criteria in paragraph 3.	2. The customs authorities shall grant the status ***of Trust and Check trader*** following consultation with other authorities, if necessary, and after having had access to the relevant data of the applicant for the last ~~*3*~~***2*** years in order to assess compliance with the criteria in paragraph 3. Text Origin: Council Mandate
Article 25(3)				
495	3. The customs authorities shall grant the status of Trust and Check trader to a person who meets all the following criteria:	3. The ***EU*** Customs ~~*authorities*~~***Authority*** shall grant***, after assessing the audit of the competent national authority,*** the status of Trust and Check trader to a person who meets all the following criteria:	3. The customs authorities shall grant the status of Trust and Check trader to a person who meets all the following criteria:	3. The customs authorities shall grant the status of Trust and Check trader to a person who meets all the following criteria: Text Origin: Council Mandate
Article 25(3), point (a)				
496	(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and	(a) the absence of any serious infringement or repeated infringements of customs legislation***, relevant other legislation applied by customs authorities pursuant to Article***	(a) the absence of any serious infringement or repeated infringements of customs legislation and taxation rules and no record of serious criminal offences; the infringements and	

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	offences to be considered are those relating to economic or business activities;	***20(1) point (c) of this Regulation,*** and taxation rules and no record of serious criminal offences; the infringements and offences to be considered are those relating to economic or business activities;	offences to be considered are those relating to economic or business activities;	
Article 25(3), point (aa)				
Y 496a			**(aa) compliance with rules concerning the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, if applicable;**	***(aa) compliance with rules concerning the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, if applicable;*** Text Origin: Council Mandate
Article 25(3), point (b)				
G 497	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that relevant employees inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that relevant employees inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that ~~relevant employees inform the~~ customs authorities **are informed** whenever compliance difficulties are discovered and establishes procedures for	(b) the demonstration by the applicant of a high level of control of his or her operations and of the flow of goods, by means of a system of managing commercial and transport records, which allows appropriate customs controls and evidence that non-compliance has been effectively remedied; the applicant shall ensure that relevant employees inform the customs authorities whenever compliance difficulties are discovered and establishes procedures for informing the

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	customs authorities of such difficulties;	customs authorities of such difficulties;	informing the customs authorities of such difficulties;	customs authorities of such difficulties; Text Origin: EP Mandate
Article 25(3), point (c)				
498	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;	(c) financial solvency, which shall be deemed to be proven where the applicant has ~~*good*~~ financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last 3 years preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last ~~3~~ **2** years**,** preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations;	(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables him or her to fulfil his or her commitments, with due regard to the characteristics of the type of business activity concerned. In particular, during the last ~~*3*~~ *2* years**,** preceding the submission of the application, the applicant shall have fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods, including on VAT and excise duties due in relation to intra-Union operations; Text Origin: Council Mandate
Article 25(3), point (d)				
499	(d) practical standards of competence or professional qualifications directly related to	(d) practical standards of competence or professional qualifications directly related to	(d) practical standards of competence or professional qualifications directly related to	(d) practical standards of competence or professional qualifications directly related to

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	the type and size of activity carried out, including that relevant employees are instructed on how to interact with customs authorities through the EU Customs Data Hub;	the type and size of activity carried out, including that relevant employees are instructed on how to interact with customs authorities through the EU Customs Data Hub;	the type and size of activity carried out~~, including that relevant employees are instructed on how to interact with customs authorities through the EU Customs Data Hub~~;	the type and size of activity carried out, including ~~*that relevant employees are instructed*~~ on how to interact ~~*with customs authorities*~~ through the EU Customs Data Hub; Text Origin: EP Mandate
Article 25(3), point (e)				
500	(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;	(e) appropriate security, safety and compliance ***standards, including product safety*** standards, adapted to the type and size of the activity carried out~~.~~ ~~*The*~~***, including requiring the applicant to participate in mandatory training provided by the competent authorities related to the type of activity; those security, safety and compliance*** standards shall be considered ~~*as*~~***to be*** fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners;	(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners **and the implementation of secured mechanisms for notifying customs authorities of any information concerning suspicious movements or unauthorised handling of goods that could affect security and**	(e) appropriate security, safety and compliance standards, adapted to the type and size of the activity carried out. The standards shall be considered as fulfilled where the applicant demonstrates that he or she maintains appropriate measures to ensure the security and safety of the international supply chain, including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of his or her business partners ***and the implementation of secured mechanisms for notifying customs authorities of any information they are aware of concerning suspicious movements or unauthorised handling of goods that could***

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			safety at the entry of goods in the EU customs territory or at export formalities;	***affect security and safety at the entry of goods in the EU customs territory or at export formalities***; Text Origin: Council Mandate
Article 25(3), point (f)				
Y 501	(f) having an electronic system providing or making available to the customs authorities real-time all data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub:	(f) having an electronic system ~~*providing or making*~~***, including systems managed by a third-party provider, that exceptionally makes*** available to the customs authorities real-time ~~*all*~~***access to appropriate and relevant*** data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including relating to safety and security and including where relevant sharing in the EU Customs Data Hub***, in accordance with the detailed arrangements for the application of the criteria for such access set out in the delegated acts referred to in paragraph 10, point (b)***:	(f) having an electronic system providing or making available to the customs authorities **in** real-time ~~all~~ data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including **those** relating to safety and security and ~~including~~ where relevant ~~sharing in~~**making available via** the EU Customs Data Hub **to customs authorities**:	(f) having an electronic system providing or making available to the customs authorities ***in*** real-time ~~*all*~~ data on the movement of the goods and the compliance of the person referred to in paragraph 1 with all requirements applicable on those goods, including ***those*** relating to safety and security and ~~*including*~~ where relevant ~~*sharing in*~~***making available via*** the EU Customs Data Hub ***to customs authorities***: Text Origin: Council Mandate
Article 25(3), point (f)(i)				
G 502	(i) customs records;	(i) customs records;	(i) customs records;	(i) customs records; Text Origin: Commission Proposal

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Article 25(3), point (f)(ii)						
G	503	(ii) accounting system;	(ii) accounting system;	(ii) accounting system;	(ii) accounting system; Text Origin: Commission Proposal	G
Article 25(3), point (f)(iii)						
G	504	(iii) commercial and transport records;	(iii) commercial and transport records;	(iii) commercial and transport records;	(iii) commercial and transport records; Text Origin: Commission Proposal	G
Article 25(3), point (f)(iv)						
G	505	(iv) their tracking and logistics systems, which identifies goods as Union or non-Union goods and indicates, where appropriate, their location;	(iv) their tracking and logistics systems, which identifies goods as Union or non-Union goods and indicates, where appropriate, their location;	(iv) ~~their~~ tracking and logistics systems, which ~~identifies~~**identify** goods as Union or non-Union goods and ~~indicates~~**indicate**, where appropriate, their location;	(iv) ~~*their*~~ tracking and logistics systems, which ~~*identifies*~~***identify*** goods as Union or non-Union goods and ~~*indicates*~~***indicate***, where appropriate, their location; Text Origin: Council Mandate	G
Article 25(3), point (f)(v)						
G	506	(v) licences and authorisations granted in accordance with other legislation applied by the customs authorities;	(v) licences and authorisations granted in accordance with other legislation applied by the customs authorities;	(v) licences and authorisations granted in accordance with other legislation applied by the customs authorities~~;~~**.**	(v) licences and authorisations granted in accordance with other legislation applied by the customs authorities; Text Origin: EP Mandate	G
Article 25(3), point (f)(vi)						
Y	507	(vi) complete records needed to check the correctness of the	(vi) complete records needed to check the correctness of the	~~(vi) complete records needed to check the correctness of the~~	*deleted*	Y

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	establishment of the customs debts.	establishment of the customs debts.	~~establishment of the customs debts.~~	
Article 25(3), point (fa)				
507a		***(fa) by way of exception to point (f) and notwithstanding obligations linked to the importer status or deemed importer status, small and medium-sized enterprises may make compliance data available to customs authorities via a Digital Product Passport.***		
Article 25(4), first subparagraph				
508	4. The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic operator in accordance with Article 7(4).	4. The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic operator in accordance with Article 7(4).	4. ~~The persons referred to in paragraph 1 shall comply with the obligations set out in Article 7(2) and (3). The customs authorities shall monitor the operator's continuous compliance with the criteria and conditions for the status of authorised economic operator in accordance with Article 7(4).~~	
Article 25(4), second subparagraph				
509	The customs authorities at least every 3 years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the	The customs authorities at least every ~~3~~**2** years shall perform and in-depth monitoring of the Trust and Check trader's activities and internal records. The Trust and Check trader shall inform the	**As part of the monitoring activity carried out pursuant to Article 7(4),** the customs authorities at least every 3 years shall perform and ~~in-depth monitoring~~**on-site visit** of the	

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	customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.	customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status of the Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.	Trust and Check trader~~'s activities and internal records. The Trust and Check trader shall inform the customs authorities of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities. The customs authorities shall re-assess the status~~ **with a view to verify in particular the practical application** of the ~~Trust and Check trader if any of these changes have a significant impact on the Trust and Check status. The customs authorities may suspend this authorisation until a decision on the reassessment is taken.~~**procedures in place to comply with the criteria referred to in paragraph 3, points (b) and (e).**	
Article 25(5), first subparagraph				
510	5. Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the	5. ~~*Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the*~~	5. Where a Trust and Check trader changes its Member State of establishment, the customs authorities of the receiving Member State may reassess the Trust and Check authorisation, after consultation with the	

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	Member State that initially granted the status and having received the previous records on the operators. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.	~~*Member State that initially granted the status and having received the previous records on the operators. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.*~~	Member State that initially granted the status and having received the previous records on the operators. During the reassessment, the customs authority of the Member State that granted the initial authorisation may suspend it.	
Article 25(5), second subparagraph				
Y 511	The Trust and Check trader shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities if any of these changes have an impact on the Trust and Check status.	~~*The*~~***Where a*** Trust and Check trader ***changes its Member State of establishment, it*** shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities ~~*if any of these changes have an impact on the Trust and Check status*~~.	~~The Trust and Check trader shall inform the customs authorities of the receiving Member State of any changes in its corporate structure, ownership, solvency situation, trading models or any other significant changes in its situation and activities if any of these changes have an impact on the Trust and Check status.~~	Y
Article 25(5), second subparagraph a				
Y 511a		***The customs authorities of the receiving Member State may, in consultation with the Member State that initially granted the trader its Trust and Check status, re-assess whether any of these changes have an impact on that trader's Trust and Check status.***		Y

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		If necessary, the customs authorities of the receiving Member State may suspend the initial authorisation. Such suspension shall be notified in the Customs Data Hub. At the latest within 3 years after the Trust and Check trader has changed its Member State of establishment or after the customs authorities of the receiving Member State have re-assessed the trader's Trust and Check status and every 3 years thereafter, the customs authorities of the receiving Member State shall perform in-depth monitoring of the trader's Trust and Check activities and its internal records referred to in paragraph 4.		
Article 25(6), first subparagraph				
512	6. Where a Trust and Check trader is suspected of involvement in fraudulent activity in relation to its economic or business activity, its status shall be suspended.	6. Where a Trust and Check trader is ~~*suspected of involvement*~~***involved*** in fraudulent activity in relation to its economic or business activity ***or serious infringement of relevant other legislation applied by customs authorities pursuant to Article 20(1) point (c) of this Regulation***, its status shall be suspended ***by the***	6. ~~Where a Trust and Check trader is suspected of involvement in fraudulent activity in relation to its economic or business activity, its status shall be suspended.~~	

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		customs authorities. That suspension shall be recorded on the Customs Data Hub.		
Article 25(6), second subparagraph				
513	Where the customs authorities have suspended, annulled or revoked a Trust and Check trader authorisation in accordance with Articles 7, 9 and 10 they shall take the measures necessary to ensure that the authorisations referred to in paragraph 7 of this Article and the facilitations referred to in paragraph 8 of this Article are also suspended, annulled or revoked.	Where the customs authorities have suspended, annulled or revoked a Trust and Check trader authorisation in accordance with Articles 7, 9 and 10 they shall take the measures necessary to ensure that the authorisations referred to in paragraph 7 of this Article and the facilitations referred to in paragraph 8 of this Article are also suspended, annulled or revoked.	~~Where the customs authorities have suspended, annulled or revoked a Trust and Check trader authorisation in accordance with Articles 7, 9 and 10 they shall take the measures necessary to ensure that the authorisations referred to in paragraph 7 of this Article and the facilitations referred to in paragraph 8 of this Article are also suspended, annulled or revoked.~~	*deleted*
Article 25(7)				
514	*7.* Customs authorities may authorise Trust and Check traders:	7. Customs authorities ~~*may*~~***shall*** authorise Trust and Check traders:	7. ~~Customs authorities may authorise~~ Trust and Check traders **may**:	7. Customs authorities ~~*may*~~***shall*** authorise Trust and Check traders ***to***: Text Origin: EP Mandate
Article 25(7), point (a)				
515	(a) to provide part of the data on his or her goods after the release of those goods, in accordance with Article 59(3);	(a) to provide part of the data on his or her goods after the release of those goods, in accordance with Article 59(3);	(a) ~~to~~ provide part of the data on ~~his or her~~**their** goods after the release of those goods, in accordance with Article ~~59(3)~~**59(3a)**;	(a) ~~*to*~~ provide part of the data on ~~*his or her*~~***their*** goods after the release of those goods, in accordance with Article ~~*59(3)*~~***59(3a)***; Text Origin: Council Mandate
Article 25(7), point (b)				

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516	(b) to perform certain controls and to release the goods upon receipt of those goods at the place of business of the importer, owner or consignee and/or upon delivery from the place of business of the exporter, owner or consignor, in accordance with Article 61;	(b) to perform certain controls and to release the goods upon receipt of those goods at the place of business of the importer, owner or consignee and/or upon delivery from the place of business of the exporter, owner or consignor, in accordance with Article 61;	(b) ~~to~~ perform certain controls and ~~to~~ release the goods upon receipt of those goods at the place of business of the importer, owner or consignee and/or upon delivery from the place of business of the exporter, owner or consignor, in accordance with Article 61 **(1) and (2)**;	(b) ~~*to*~~ perform certain controls and ~~*to*~~ release the goods upon receipt of those goods at the place of business of the importer, owner or consignee and/or upon delivery from the place of business of the exporter, owner or consignor, in accordance with Article 61 ***(1) and (2)***; Text Origin: Council Mandate
Article 25(7), point (ba)				
516a			**(ba) benefit from guarantee waiver for potential customs debt in accordance with Article 170;**	***(ba) benefit from guarantee waiver for potential customs debt in accordance with Article 170;*** Text Origin: Council Mandate
Article 25(7), point (c)				
517	(c) to consider that it provides the necessary assurance of the proper conduct of the operations for the purposes of obtaining authorisations for special procedures in accordance with Articles 102, 103, 109 and 123;	(c) to consider that it provides the necessary assurance of the proper conduct of the operations for the purposes of obtaining authorisations for special procedures in accordance with Articles 102, 103, 109 and 123;	~~(c) to consider that it provides the necessary assurance of the proper conduct of the operations for the purposes of obtaining authorisations for special procedures in accordance with Articles 102, 103, 109 and 123;~~	(c) ~~*to*~~ consider that it provides the necessary assurance of the proper conduct of the operations for the purposes of obtaining authorisations for special procedures in accordance with Articles 102, 103, 109 and 123; Text Origin: EP Mandate
Article 25(7), point (d)				
518	(d) to periodically determine the customs debt corresponding to the total amount of import or	(d) to periodically determine the customs debt corresponding to the total amount of import or	(d) ~~to~~ periodically determine the customs debt corresponding to the total amount of import or	(d) ~~*to*~~ periodically determine the customs debt corresponding to the total amount of import or

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	export duty relating to all the goods released by that trader, in accordance with Article 181(4);	export duty relating to all the goods released by that trader, in accordance with Article 181(4);	export duty relating to all the goods released by that trader, in accordance with Article 181(4);	export duty relating to all the goods released by that trader, in accordance with Article 181(4); Text Origin: Council Mandate
Article 25(7), point (e)				
Y	519	(e) to defer the payment of the customs debt in accordance with Article 188.	(e) to defer the payment of the customs debt in accordance with Article 188.**;**	(e) ~~to~~ defer the payment of the customs debt in accordance with Article ~~188.~~**188(2);**	(e) ~~to~~ defer the payment of the customs debt in accordance with Article ~~188.~~***188(2);*** Text Origin: Council Mandate
Article 25(7), point (ea)				
Y	519a		***(ea) to perform centralised clearance in accordance with Article 72;***		*deleted*
Article 25(7), point (eb)				
Y	*519b*			**(f) by way of derogation from Article 110, move goods entering or exiting the customs territory of the Union without the obligation to place them in transit, if the goods are under a duty suspensive regime and are under customs supervision until their final destination within the Union.**	***(f) by way of derogation from Article 110, move goods entering or exiting the customs territory of the Union without the obligation to place them in transit, if the goods are under a duty suspensive regime and are under customs supervision until their final destination within the Union.*** Text Origin: Council Mandate
Article 25(7), point (ec)				

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519c		***(eb) to make an entry in the declarant's records in accordance with Article 73.***		***deleted***
Article 25(7a)				
519d		***7a. Customs authorities shall make best efforts to align their practice of granting authorisations referred to in paragraph 7 with those of other customs authorities in order to ensure a uniform approach across the Union. The EU Customs Authority shall coordinate the work of the customs authorities and monitor such uniform approach so that the authorisations can be granted automatically upon designation as a Trust and Check trader.***	**7a. Customs authorities shall, on the basis of the recognition of the status Trust and Check trader and provided that the requirements related to a specific type of simplification provided for in the customs legislation are fulfilled, authorise the Trust and Check trader to benefit from that simplification. Customs authorities shall not re-examine the criteria which have already been examined when granting the status of Trust & Check trader.**	*deleted*
Article 25(8)				
520	*8.* The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken	8. ~~*The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls according to the authorisation granted, including fewer physical and document-based controls.*~~ The status of Trust and Check trader shall be taken	8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls ~~according to the authorisation granted~~, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken	8. The Trust and Check traders shall enjoy more facilitations than other economic operators in respect of customs controls ~~*according to the authorisation granted*~~, including fewer physical and document-based controls. The status of Trust and Check trader shall be taken

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	into account favourably for customs risk management purposes.	into account favourably for customs risk management purposes.	into account favourably for customs risk management purposes.	into account favourably for customs risk management purposes. Text Origin: Council Mandate
Article 25(9)				
521	9. By way of derogation from Article 110, where the importer or the exporter of the goods entering or exiting the customs territory has the status of Trust and Check trader, the goods shall be considered under a duty suspensive regime and remain under customs supervision until their final destination without the obligation to place them in transit. The Trust and Check trader shall be liable for the payment of customs duties, other taxes and other charges in the Member State of establishment and where the authorisation was granted.	9. By way of derogation from Article 110, where the importer or the exporter of the goods entering or exiting the customs territory has the status of Trust and Check trader, the goods shall be considered under a duty suspensive regime and remain under customs supervision until their final destination without the obligation to place them in transit. The Trust and Check trader shall be liable for the payment of customs duties, other taxes and other charges in the Member State of establishment and where the authorisation was granted.	~~9. By way of derogation from Article 110, where the importer or the exporter of the goods entering or exiting the customs territory has the status of Trust and Check trader, the goods shall be considered under a duty suspensive regime and remain under customs supervision until their final destination without the obligation to place them in transit. The Trust and Check trader shall be liable for the payment of customs duties, other taxes and other charges in the Member State of establishment and where the authorisation was granted.~~ ***[First sentence moved to (7) (f)]***	*deleted*
Article 25(9a)				
521a			**9a. As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall establish a**	***9a. As part of the protocols and procedures for crisis management laid down in Article 203, the EU Customs Authority shall prepare a business***

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			business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures, natural disasters, hazardous emergencies or other major incidents providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to Trust and Check traders.	***continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures, natural disasters, hazardous emergencies or other major incidents providing that the customs authorities may facilitate and expedite to the extent possible priority cargos related to Trust and Check traders.*** Text Origin: Council Mandate
Article 25(10)				
522	10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the type and frequency of the monitoring activities referred to in paragraph 4 of this Article.	10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation ~~*by determining the type and frequency of the monitoring activities referred to in paragraph 4 of this Article.*~~ ***:***	~~10. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the type and frequency of the monitoring activities referred to in paragraph 4 of this Article.~~	*deleted*
Article 25(10), point (a)				
522a		***(a) by laying down the rules to consult the other authorities referred to in paragraph 2 for the determination of the status of Trust and Check trader;***		*deleted*
Article 25(10), point (b)				

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522b		***(b) by laying down the detailed arrangements for the application of the criteria referred to in paragraph 3;***		*deleted*	
Article 25(10), point (c)					
522c		***(c) by determining the type and frequency of the monitoring activities referred to in paragraph 4;***		*deleted*	
Article 25(10), point (d)					
522d		***(d) by laying down the rules about reassessment of the Trust and Check status as referred to in paragraph 5.***		*deleted*	
Article 25(11), first subparagraph					
523	*11.* The Commission shall adopt, by means of implementing acts:	*deleted*	*11.* The Commission shall adopt, by means of implementing acts:	11. The Commission shall adopt, by means of implementing acts: Text Origin: Council Mandate	
Article 25(11), first subparagraph, point (a)					
524	(a) the rules to consult other authorities for the determination of the status of Trust and Check trader referred to in paragraph 2;	*deleted*	*(a)* the rules to consult other authorities for the determination of the status of Trust and Check trader referred to in paragraph 2;	(a) the rules to consult other authorities for the determination of the status of Trust and Check trader referred to in paragraph 2; Text Origin: Council Mandate	
Article 25(11), first subparagraph, point (b)					

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525	(b) the modalities for the application of the criteria referred to in paragraph 3;	*deleted*	*(b)* the modalities for the application of the criteria referred to in paragraph 3;	(b) the modalities for the application of the criteria referred to in paragraph 3; Text Origin: Council Mandate
Article 25(11), first subparagraph, point (c)				
526	(c) the rules to consult the customs authorities as referred to in paragraph 5.	*deleted*	*(c)* the rules to consult the customs authorities as referred to in paragraph 5.	(c) the rules to consult the customs authorities as referred to in paragraph 5. Text Origin: Council Mandate
Article 25(11), first subparagraph, point (ca)				
526a			**(d) the business continuity mechanism referred to in paragraph 9a.**	*deleted* *Text Origin: Council Mandate*
Article 25(11), second subparagraph				
527	Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).	*deleted*	Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4). Text Origin: Council Mandate
Article 25(11a)				
527a		***11a. The Commission and Member States shall set up a capacity building and best practice sharing support system for use by traders who are micro, small and medium-sized***		

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		enterprises and who have obtained or applied for the Trust and Check status.		
Article 26				
528	Article 26 Transitional provisions for authorised economic operators for customs simplifications	Article 26 Transitional provisions for authorised economic operators for customs simplifications	Article 26 ~~Transitional provisions for~~**Validity of** authorised economic ~~operators for customs simplifications~~**operator and Trust and Check status**	
Article 26(1)				
529	1. Until the date established in Article 265(4), the customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.	1. ~~*Until the date established in Article 265(4),*~~ The customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.	~~1. Until the date established in Article 265(4), the customs authorities may grant persons meeting the criteria the status of authorised economic operator for customs simplifications and authorise them to benefit from certain simplifications and facilitations in accordance with the customs legislation.~~	
Article 26(2)				
530	2. By the date established in Article 265(3), the customs authorities shall assess the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders.	2. By the date established in Article 265(3), the customs authorities shall assess the valid authorised economic operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders.	2. ~~By the date established in Article 265(3), the customs authorities shall assess the valid authorised~~**An** economic ~~operators' authorisations for customs simplifications to check whether their holders may be granted the status of Trust and Check traders.~~	

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		If they may not, the status of authorised economic operators for customs simplifications and the simplifications referred to in Article 23(5) shall be revoked.	~~*If they may not, the status of authorised economic operators for customs simplifications and the simplifications referred to in Article 23(5) shall be revoked.*~~	~~If they~~**operator** may not~~,~~ **simultaneously hold** the status of authorised economic ~~operators for customs simplifications and the simplifications referred to in Article 23(5) shall be revoked~~**operator and that of Trust and Check trader**.		
Article 26(3)						
Y	531	3. Until the authorisation is reassessed or until the date established in Article 265(3), whichever is the earlier, the recognition of status of authorized economic operator for customs simplifications shall remain valid, unless Articles 9 and 10 on annulment, revocation or amendment of decisions apply.	*deleted*	3. ~~Until the authorisation is reassessed or until the date established in Article 265(3), whichever is the earlier, the recognition of~~**The** status of ~~authorized~~**authorised economic operator expires once the** economic operator ~~for customs simplifications shall remain valid, unless Articles 9 and 10 on annulment, revocation or amendment of decisions apply~~**is granted the status of Trust & Check trader**.		Y
Chapter 5						
G	532	Chapter 5 Custom representation	Chapter 5 ~~*Custom*~~***Customs*** representation	Chapter 5 ~~Custom~~**Customs** representation	Chapter 5 ~~*Custom*~~***Customs*** representation Text Origin: EP Mandate	G
Article 27						
G	533	Article 27	Article 27	Article 27	Article 27	G

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		Customs representatives	Customs representatives	Customs representatives	Customs representatives Text Origin: Commission Proposal	
Article 27(1), first subparagraph						
G	534	1. Any person may appoint a customs representative.	1. Any person may appoint a customs representative.	1. Any person may appoint a customs representative.	1. Any person may appoint a customs representative. Text Origin: Commission Proposal	G
Article 27(1), second subparagraph						
G	535	Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.	Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.	Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person.	Such representation may be either direct, in which case the customs representative shall act in the name of and on behalf of another person, or indirect, in which case the customs representative shall act in his or her own name but on behalf of another person. Text Origin: EP Mandate	G
Article 27(1), third subparagraph						
Y	536	An indirect customs representative acting in its own name but on behalf of an importer or an exporter shall be considered the importer or the exporter for the purposes of Articles 20 and 22, respectively.	An indirect customs representative acting in its own name but on behalf of an importer or an exporter shall be considered the importer or the exporter for the purposes of Articles 20 and 22, respectively.	**1a.** An indirect customs representative acting in ~~its~~**his or her** own name but on behalf of an importer or ~~an~~ exporter ~~shall be considered the~~**that is established in the customs territory of the Union is jointly and severally responsible with** importer or ~~the~~ exporter for the purposes of		Y

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			Articles ~~20 and 22~~**20(1) and Article 22 (1)**, respectively.		
Article 27(1), third subparagraph a					
Y 536a			**1b. An indirect customs representative acting in his own name but on behalf of an importer or exporter that is not established in the customs territory of the Union shall be considered the importer or exporter for the purposes of Articles 20(1) and Article 22 (1), respectively.**		Y
Article 27(2), first subparagraph					
G 537	2. A customs representative shall be established in the customs territory of the Union.	2. A customs representative shall be established in the customs territory of the Union.	2. A customs representative shall be established in the customs territory of the Union.	2. A customs representative shall be established in the customs territory of the Union. Text Origin: Commission Proposal	G
Article 27(2), second subparagraph					
G 538	Except where otherwise provided, that requirement shall be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union.	Except where otherwise provided, that requirement shall be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union.	Except where otherwise provided, that requirement shall be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union.	Except where otherwise provided, that requirement shall be waived where the customs representative acts on behalf of persons who are not required to be established within the customs territory of the Union. Text Origin: Commission Proposal	G

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Article 27(3)				
539	3. A customs representative having the status of Trust and Check trader shall only be recognised as such when acting as indirect representative. When acting as a direct representative, the customs representative may be recognised as Trust and Check trader if the person in whose name and on whose behalf that representative is acting has been granted such status.	3. A customs representative having the status of Trust and Check trader shall only be recognised as such when acting as indirect representative. When acting as a direct representative, the customs representative may be recognised as Trust and Check trader if the person in whose name and on whose behalf that representative is acting has been granted such status.	3. A customs representative having the status of Trust and Check trader shall only be recognised as such when acting as indirect representative. When acting as a direct representative, the customs representative ~~may~~ **shall** be recognised as Trust and Check trader if the person in whose name and on whose behalf that representative is acting has been granted such status. **Such customs representative shall enjoy benefits that he would enjoy in case he would have the status of authorised economic operator.**	
Article 27(3a)				
539a		***3a. For a period of 5 years starting on 1 January 2029, it shall be possible for a customs representative acting as a direct representative to also be recognised as Trust and Check trader if the person in whose name and on whose behalf that representative is acting is a micro or small enterprise.***	**3a. A customs representative having the status of AEO shall be recognised as such when acting as direct or indirect representative.**	
Article 27(4)				

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540	4. The Commission shall determine, in accordance with Union law, the conditions under which a customs representative may provide services in the customs territory of the Union.	4. The Commission shall determine, in accordance with Union law, the conditions under which a customs representative may provide services in the customs territory of the Union.	4. ~~The Commission shall~~ **Member States may** determine, in accordance with Union law, the conditions under which a customs representative may provide services in the **Member State where he or she is established. However, only a** customs ~~territory~~**representative having the status of authorised economic operator for customs simplification or Trust and Check shall be entitled to any or both** of the ~~Union.~~**following:**	
Article 27(4), point (a)				
540a			**(a) to provide such services in a Member State other than the one where he or she is established;**	
Article 27(4), point (a)				
540b			**(b) to place under release for free circulation goods sold in a distance sale, unless the customs representative provides services in one Member State and both the customs representative and the deemed importer are established in that Member State.**	
Article 27(5)				

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Y	541	5. Member States shall apply the conditions determined in accordance with paragraph 4 to customs representatives not established within the customs territory of the Union.	5. Member States shall apply the conditions determined in accordance with paragraph 4 to customs representatives not established within the customs territory of the Union.	~~5. Member States shall apply the conditions determined in accordance with paragraph 4 to customs representatives not established within the customs territory of the Union.~~		Y
	Article 27(6)					
Y	542	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation by determining~~:~~		Y
	Article 27(6), point (a)					
Y	543	(a) the cases in which the waiver referred to in paragraph 2, second subparagraph, does not apply;	(a) the cases in which the waiver referred to in paragraph 2, second subparagraph, does not apply;	~~(a)~~ the cases in which the waiver referred to in paragraph 2, second subparagraph, does not apply~~;~~**.**		Y
	Article 27(6), point (b)					
Y	544	(b) the conditions under which a customs representative may provide services in the customs territory of the Union referred to in paragraph 4.	(b) the conditions under which a customs representative ~~may~~***is allowed to*** provide services in the customs territory of the Union referred to in paragraph 4.	~~(b) the conditions under which a customs representative may provide services in the customs territory of the Union referred to in paragraph 4.~~		Y
	Article 28					
G	545	Article 28 Representatives' empowerment	Article 28 Representatives' empowerment	Article 28 Representatives' empowerment	Article 28 Representatives' empowerment Text Origin: Commission Proposal	G

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Article 28(1), first subparagraph					
G	546	1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.	1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.	1. When dealing with the customs authorities, a customs representative shall ~~state~~**indicate** that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect.	1. When dealing with the customs authorities, a customs representative shall state that he or she is acting on behalf of the person represented and shall specify whether the representation is direct or indirect. Text Origin: EP Mandate	G
Article 28(1), second subparagraph					
G	547	Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being empowered to do so shall be deemed to be acting in their own name and on their own behalf.	Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being empowered to do so shall be deemed to be acting in their own name and on their own behalf.	Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being empowered to do so shall be deemed to be acting in their own name and on their own behalf.	Persons who fail to state that they are acting as a customs representative or who state that they are acting as a customs representative without being empowered to do so shall be deemed to be acting in their own name and on their own behalf. Text Origin: Commission Proposal	G
Article 28(2), first subparagraph					
G	548	2. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented.	2. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented.	2. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented.	2. The customs authorities may require persons stating that they are acting as a customs representative to provide evidence of their empowerment by the person represented. Text Origin: Commission Proposal	G

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Article 28(2), second subparagraph					
Y	549	In specific cases, the customs authorities shall not require such evidence to be provided.	In specific cases, the customs authorities shall not require such evidence to be provided.	~~In specific cases, the customs authorities shall not require such evidence to be provided.~~	Y
Article 28(3)					
G	550	3. The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities.	3. The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities.	3. The customs authorities shall not require a person acting as a customs representative, carrying out acts and formalities on a regular basis, to produce on every occasion evidence of empowerment, provided that such person is in a position to produce such evidence on request by the customs authorities. Text Origin: Commission Proposal	G
Article 28(4)					
Y	551	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases in which the evidence of empowerment is not required by the customs authorities referred to in paragraph 2 of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases in which the evidence of empowerment is not required by the customs authorities referred to in paragraph 2 of this Article.	~~4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases in which the evidence of empowerment is not required by the customs authorities referred to in paragraph 2 of this Article.~~	Y
Article 28(5)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	552	5. The Commissions shall adopt, by means of implementing acts, the rules on the conferral and proving of the entitlement referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).	5. The Commissions shall adopt, by means of implementing acts, the rules on the conferral and proving of the entitlement referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).	~~5. The Commissions shall adopt, by means of implementing acts, the rules on the conferral and proving of the entitlement referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to Article 262(4).~~		Y
Title III						
G	553	Title III EU CUSTOMS DATA HUB	Title III EU CUSTOMS DATA HUB	Title III EU CUSTOMS DATA HUB	Title III EU CUSTOMS DATA HUB Text Origin: Commission Proposal	G
Chapter I						
Y	553a			**Chapter I** **General provisions**		Y
Article 28a						
G	553b			**Article 28a** **Establishment of the EU Customs Data Hub**	***Article 28a*** ***Establishment of the EU Customs Data Hub*** Text Origin: Council Mandate	G
Article 28a(1)						
Y	553c			**This Regulation establishes the EU Customs Data Hub.**	***This Regulation establishes the EU Customs Data Hub.*** Text Origin: Council Mandate	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 28b					
G	553d		**Article 28b** **Objectives of the EU Customs Data Hub**	***Article 28b*** ***Objectives of the EU Customs Data Hub*** Text Origin: Council Mandate	G
Article 28b(1), first subparagraph					
G	553e		**The EU Customs Data Hub shall provide a secure and cyber-resilient centralised IT platform, serving as the central point for data exchange with customs authorities.**	***The EU Customs Data Hub shall provide a secure and cyber-resilient centralised IT platform, serving as the central point for data exchange with and between customs authorities.*** Text Origin: Council Mandate	G
Article 28b(1), second subparagraph					
Y	553f		**By doing so, the EU Customs Data Hub contributes to facilitating the correct implementation of the customs legislation and other legislation applied by the customs authorities, as well as the smooth functioning of the internal market.**	*deleted*	Y
Article 28c					
R	*553g*		**Article 28c** **Digital sovereignty**	***Article 28c*** ***Digital sovereignty***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 28c(1)				
R 553h			**1. The EU Customs data hub infrastructure, excluding telecommunication transmission infrastructure, shall be solely controlled and administered by the Commission or the EU Customs Authority and shall be located within the territory of the European Union.**	***1. The EU Customs Data Hub shall be designed to ensure that European Union data is protected from unauthorised access and other genuine and sufficiently serious threats to its integrity and security, which constitutes a fundamental interest of society.*** Text Origin: Council Mandate
Article 28c(2)				
R 553i			**2. The development, hosting, operation and maintenance of the EU Customs Data Hub, as well as any related data processing, shall not be entrusted to:**	***2. The EU Customs Data Hub infrastructure, excluding telecommunication transmission infrastructure, shall be solely controlled and administered by the Commission or the EU Customs Authority and shall be located within the territory of the European Union.*** Text Origin: Council Mandate
Article 28c(3)				
R 553j			**(a) a non-EU citizen; or**	***3. In the context of EU Customs Data Hub procurement and contracted tasks,***
Article 28c(3), point (a)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R 553k			**(b) any natural or legal person that, under foreign law, could be required to disclose in writing, orally, or by any other means documents or information intended to serve as evidence in foreign judicial or administrative proceedings.**	***(a) Any suppliers, including sub-contractors and any other service providers, entrusted with tasks in relation to the EU Customs Data Hub by the contracting authority, shall satisfy the highest standards of reliability and independence from influence of governments of third countries and shall not be directly or indirectly required to disclose, in any manner, any data from the EU Customs Data Hub without the prior explicit consent of the contracting authority for the EU Customs Data Hub.***	R
Article 28c(3), point (b)					
R 553l			**2a. Services referred to in paragraph 2 shall be entrusted exclusively to:**	***(b) The contracting authority for the EU Customs Data Hub may at any time require any suppliers, including sub-contractors and any other service providers, to provide evidence of the measures that they have in place to prevent any unauthorised disclosure of data from the EU Customs Data Hub.***	R
Article 28c(3), point (c)					
R 553m			**(a) Union citizens; or**	***(c) The security of the supply-chain of all IT***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				components, hardware and software shall be ensured, to the greatest extent possible. Any suppliers, including sub-contractors and any other service providers may be required by the contracting authority for the EU Customs Data Hub to provide evidence in this regard.
Article 28c(3), point (d)				
R	553n		**(b) legal persons established in the customs territory of the Union that are not controlled, directly or indirectly, by any undertaking of a third country as defined in Article 2(7) Regulation (EU) 2019/452 and are not subject to the obligation described in paragraph 2, point (b).**	***(d) Where the contracting authority for the EU Customs Data Hub has reason to believe that the measures taken by any suppliers, subcontractors or any other service providers to ensure their obligations under this Article, are insufficient, or that the evidence provided by them under this Article is not wholly reliable, the contracting authority for the EU Customs Data Hub may take measures under the contract it deems necessary to remedy the situation, including the suspension or termination in part or in full of the contract. This shall be without prejudice to other additional remedial rights the contracting authority for the EU Customs Data Hub may have*** R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				established under the relevant contract or under other provisions in force.
Article 28c(4)				
R 553o			**The same requirements shall apply to any service provider as well as any subcontractor responsible for hosting, managing, processing, storing or supporting the EU Customs Data Hub, including those with direct or remote access to its data and infrastructure.**	***4. Unless provided for in or by Title XIII or an international agreement by which the Union is bound, data processed in the EU Customs Data Hub shall not be transferred or made available to a third country, to an international organization or to natural or legal persons established outside the territory of the Union. Transfers shall not take place without the prior knowledge and explicit agreement of the contracting authority for the EU Customs Data Hub.*** R
Article 28c(4)				
R 553p			**3. Unless provided for in or by Title XIII data processed in the EU Customs Data Hub shall not be transferred or made available to a third country, to an international organization or to natural or legal persons established outside the territory of the Union.**	***5. The EU Customs Data Hub shall be designed to avoid pre-commercial, commercial, technical, contractual and organisational obstacles that discourage, impede or prevent the contracting authority from transferring or porting data, applications, or digital assets to another service provider, or their*** R

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					use in an interoperable environment.	
Article 28c(5)						
R	553q			**4. The EU Customs Data hub shall be designed to ensure the ability to enforce European Union data protection and data security law over the data processed, stored, or otherwise available in the EU Customs Data Hub.**		R
Article 28c(6)						
R	553r			**5. The EU customs data hub shall be designed to avoid to the highest extent possible, vendor lock-in.**		R
Article 28c(7)						
R	553s			**6. The security of the supply-chain of all IT components shall be ensured.**		R
Chapter II						
Y	553t			**Chapter II Technical aspects, functionalities, features and application of the EU Customs Data Hub**		Y
Article 29						
G	554	Article 29	Article 29	Article 29	Article 29	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Functionalities and purpose of the EU Customs Data Hub	Functionalities and purpose of the EU Customs Data Hub	Functionalities ~~and purpose~~, **and features** of the EU Customs Data Hub	Functionalities and ~~*purpose*~~***features*** of the EU Customs Data Hub Text Origin: Council Mandate
Article 29(-1), first subparagraph				
G	554a		**1. The EU Customs Data Hub shall be a compilation of electronic services, applications, data and infrastructure to use and store data including personal data for customs purposes and other purposes listed in Article 31.**	***-1. The EU Customs Data Hub shall be a compilation of electronic services, applications, data and infrastructure to process and store data, including personal data, for the purposes laid down in Article 31.***
Article 29(1)				
Y	555	1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data for customs purposes. It shall provide the following functionalities:	1. The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data ***and other data*** for customs purposes. It shall provide the following functionalities:	~~The EU Customs Data Hub shall provide a secure and cyber resilient set of electronic services and systems to use data including personal data for customs purposes. It shall provide the following functionalities:~~ ***[Moved to (1b)]***
Article 29(1), point (-a)				
G	555a		**1a. The EU Customs Data Hub shall be compliant with the provisions of Regulation (EU) 2016/679, (EU) 2018/1725 and Directive (EU) 2016/680 relating**	***(-a) The EU Customs Data Hub shall be developed to enable compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			to the processing of personal data as well as with Directive (EU) 2022/2555.	***European Parliament and of the Council [footnote], Regulation (EU) 2023/2841 of the European Parliament and of the Council [footnote] and Directive (EU) 2016/680 of the European Parliament and of the Council relating to the processing of personal data [footnote];***
Article 29(1), point (-b)				
555b			**1b. The EU Customs Data Hub shall provide the following functionalities and shall have the following features:**	***(-b) The EU Customs Data Hub shall provide the following functionalities:***
Article 29(1), point (a)				
556	(a) allow for the electronic implementation of customs legislation;	(a) allow for the electronic implementation of customs legislation;	(a) ~~allow for~~ **enable** the electronic implementation of customs legislation **and other legislation applied by the customs authorities, in particular: customs formalities, customs controls, calculation and notification of the customs debt as well as Union handling fee, excise duty and VAT, guarantee management and customs surveillance of goods**;	(a) ~~*allow for*~~***enable*** the electronic implementation of customs legislation ***and contribute to the implementation of other legislation applied by the customs authorities***;
Article 29(1), point (b)				
557	(b) ensure the quality, integrity, traceability and non-	(b) ensure the quality, integrity***, security***, traceability and	~~(b)~~**(-b)** ensure the quality, integrity, **preservation,**	(b) ensure the quality, integrity, ***security, preservation,***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	repudiation of data processed therein, including the amendment of such data;	non-repudiation of data processed therein, including the amendment of such data;	traceability**, confidentiality** and non-repudiation of data processed therein, including **applying the rules for** the amendment**, invalidation and deletion** of such data;	traceability***, confidentiality*** and non-repudiation of data processed therein, including ***applying the rules for*** the amendment***, invalidation and deletion*** of such data; Text Origin: Council Mandate
Article 29(1), point (c)				
G 558	(c) ensure compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the European Parliament and of the Council[1] and Directive (EU) 2016/680 of the European Parliament and of the Council[2] relating to the processing of personal data; _____ 1. Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39). 2. Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention,	(c) ensure compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the European Parliament and of the Council[1] and Directive (EU) 2016/680 of the European Parliament and of the Council[2] relating to the processing of personal data; _____ 1. Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39). 2. Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention,	~~(c) ensure compliance with the provisions of Regulation (EU) 2016/679, Regulation (EU) 2018/1725 of the European Parliament and of the Council[1] and Directive (EU) 2016/680 of the European Parliament and of the Council[2] relating to the processing of personal data;~~ _____ ~~1. Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).~~ ~~2. Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention,~~	*deleted* G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision (OJ L 119, 4.5.2016, p. 89).	investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision (OJ L 119, 4.5.2016, p. 89).	~~investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision (OJ L 119, 4.5.2016, p. 89).~~	
Article 29(1), point (ca)				
G *558a*		***(ca) ensure compliance with the provisions of Regulation (EU) 2023/2841 of the European Parliament and of the Council[1a];*** _____ ***1a. Regulation (EU, Euratom) 2023/2841 of the European Parliament and of the Council of 13 December 2023 laying down measures for a high common level of cybersecurity at the institutions, bodies, offices and agencies of the Union (OJ L, 2023/2841, 18.12.2023, ELI: http://data.europa.eu/eli/reg/2023/2841/oj).***		*deleted* G
Article 29(1), point (d)				
G *559*	*(d)* enable risk analysis, economic analysis and data analysis, including through the use of artificial intelligence systems in accordance with [the Artificial Intelligence Act 2021/0106 (COD)][1]; _____ 1. Regulation (EU) …./.. of the European Parliament and of the Council (OJ L…,../../…., p..). [OJ: Please insert in the text the number of the Regulation	(d) enable ***and ensure*** risk analysis, economic analysis and data analysis, ***customs simplification and trade facilitation*** including through the use of artificial intelligence systems in accordance with [the Artificial Intelligence Act 2021/0106 (COD)][1]; _____ 1. Regulation (EU) …./.. of the European Parliament and of the Council (OJ	(d) enable risk ~~analysis~~, economic ~~analysis~~ and data analysis, ~~including through the use of~~**using in particular** artificial intelligence systems in accordance with ~~[the Artificial Intelligence Act 2021/0106 (COD~~**Regulation (EU)**~~]~~[1] **2024/1689**; _____ ~~1. Regulation (EU) …./.. of the European Parliament and of the Council (OJ L…,../../…., p..). [OJ: Please insert in the~~	(d) enable ***and ensure*** risk analysis, economic analysis and data analysis, ***customs simplification and trade facilitation*** including through the use of artificial intelligence systems in accordance with ~~*[the Artificial Intelligence Act 2021/0106 (COD*~~***Regulation (EU)***~~*]*~~[1] ***2024/1689***; _____ G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]	L…,../../…., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]	~~text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]~~	~~*1. Regulation (EU) …../.. of the European Parliament and of the Council (OJ L…,../../…., p..). [OJ: Please insert in the text the number of the Regulation contained in document COM(2021) 206 final, 2021/0106(COD)) and insert the number, date, title and OJ reference of that Directive in the footnote.]*~~ Text Origin: EP Mandate
Article 29(1), point (e)				
560	(e) enable the interoperability of those services and systems with other electronic systems, platforms or environments for the purpose of cooperation in accordance with Title XIII;	(e) enable the interoperability of those services and systems with other electronic systems, platforms or environments for the purpose of cooperation in accordance with Title XIII;	(e) enable the interoperability ~~of those services and systems~~ with other electronic systems, platforms or environments ~~for the purpose of cooperation in accordance with Title XIII;~~**according to Article 30a ;**	(e) enable the interoperability ~~*of those services and systems*~~ with other electronic systems, platforms or environments for the purpose of cooperation in accordance with Title XIII; Text Origin: Council Mandate
Article 29(1), point (ea)				
560a		***(ea) perform the business and technical transformation of data to enable the exchange of data with the Union non-customs systems listed in Annex Ia through an EU Customs Single Window Certificate Exchange System ('EU CSW-CERTEX');***		*deleted* *Text Origin: EP Mandate*
Article 29(1), point (eb)				
560b		***(eb) enable interoperability with the European Maritime Single Window Environment for***		***(eb) enable the interoperability with the European Maritime Single***

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			the provision and fulfilment of the customs formalities indicated in the Annex of Regulation 2019/1239;		***Window Environment for the provision and fulfilment of the customs formalities indicated in the Annex of Regulation 2019/1239;*** Text Origin: EP Mandate	
Article 29(1), point (f)						
G	561	(f) integrate the European Union Single Window Certificates Exchange System established by Article 4 of Regulation (EU) 2022/2399;	*deleted*	*(f)* integrate the European Union Single Window Certificates Exchange System established by Article 4 of Regulation (EU) 2022/2399;	(f) integrate the European Union Single Window Certificates Exchange System established by Article 4 of Regulation (EU) 2022/2399 ***to enable interoperability with the Union non-customs systems and formalities referred to in that Regulation***;	G
Article 29(1), point (g)						
G	562	(g) enable the exchange of information with third countries;	(g) enable the exchange of information with third countries;	(g) enable the exchange of information with ~~third countries;~~**other authorities and bodies according to Title XIII**	(g) enable the exchange of information with third countries ***and other authorities and bodies according to Title XIII***;	G
Article 29(1), point (h)						
Y	563	(h) enable the customs surveillance of goods.	(h) enable the customs surveillance of goods ***and contribute to the enforcement of other legislation applied by the customs authorities***.	(h) enable the ~~customs surveillance~~ **tracking** of goods~~.~~ **subject to customs supervision, including provision of information about their location without delay;**	(h) enable the customs surveillance of goods~~.~~***;***	Y
Article 29a, point (ha)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	563a		**(i) enable persons and authorities referred to in Article 31 to process data without delay;**	*deleted*	G
	Article 29a, point (hb)				
Y	*563b*		**(j) enable reporting capabilities;**	***(hb) enable reporting capabilities, including the possibility of reporting goods to be imported or exported that are not in compliance with relevant Union legislation applied by customs authorities.***	Y
	Article 29a, point (hc)				
Y	563c		**(k) integrate an information security management system, a governance-based framework designed to prevent data breaches by safeguarding data from loss, manipulation or unauthorized access, including through a mechanism for tagging data according to its level of confidentiality;**	***(k) integrate information security management capabilities, a governance-based framework designed to prevent data breaches by safeguarding data from loss, manipulation or unauthorized access, including through a mechanism for tagging data according to its level of confidentiality;*** Text Origin: Council Mandate	Y
	Article 29, point (hd)				
Y	563d		**(l) enable portability of data from the EU Customs Data Hub into national systems such as synchronization of data and downloading;**	***(l) enable portability of data from the EU Customs Data Hub into national systems;*** Text Origin: Council Mandate	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 29a, point (he)					
Y	563e		**(m) provide for a single access point and multilingual of technical and business assistance;**	***(m) provide for a single access point and multilingual interfaces;*** Text Origin: Council Mandate	Y
Article 29a, point (hf)					
Y	563f		**(n) allow the reuse of data to the highest extent possible;**	***(n) allow the reuse of data to the highest extent possible;*** Text Origin: Council Mandate	Y
Article 29a, point (hg)					
Y	563g		**(o) provide high availability and high performance of services;**	*deleted* Text Origin: Council Mandate	Y
Article 29a, point (hh)					
Y	*563h*		**(p) facilitate the necessary interoperability with Member States' systems for identity management and, authorizations of access to the EU Customs Data Hub.**	***(hh) facilitate the necessary interoperability with member States' systems for identity management and authorisation of access to the EU Customs Data Hub.***	Y
Article 29(2)					
G	564	2. The acts that the persons, the Commission, the customs authorities, the EU Customs Authority or other authorities perform through the functionalities listed in paragraph 1 shall remain	2. The acts that the persons, the Commission, the customs authorities, the EU Customs Authority or other authorities perform through the functionalities listed in paragraph 1 shall remain	2. The acts that the persons, the Commission, the customs authorities, the EU Customs Authority or other authorities perform through the functionalities **and features** listed in paragraph 1	2. The acts that the persons, the Commission, the customs authorities, the EU Customs Authority or other authorities perform through the functionalities listed in paragraph 1 shall remain	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	acts of those persons, of the Commission, of the customs authorities, the EU Customs Authority, or of other authorities, even if they have been automated.	acts of those persons, of the Commission, of the customs authorities, the EU Customs Authority, or of other authorities, even if they have been automated.	shall remain acts of those persons, of the Commission, of the customs authorities, the EU Customs Authority, or of other authorities, even if they have been automated.	acts of those persons, of the Commission, of the customs authorities, the EU Customs Authority, or of other authorities, even if they have been automated. Text Origin: EP Mandate
Article 29(3)				
G	565	3. The Commission shall develop, implement and maintain the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework.	3. The Commission shall develop~~, implement and maintain~~ the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework ***and shall establish a public contact point for urgent requests or security threats concerning the EU Customs Data Hub. The EU Customs Authority shall operate and maintain it.***	~~3. The Commission shall develop, implement and maintain the EU Customs Data Hub, including making publicly available the technical specifications to process data within it, and shall establish a data quality framework.~~	*deleted*
Article 29(4)				
Y	*566*	*4.* The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend the functionalities referred to in paragraph 1 to take account of new tasks conferred on the authorities referred to in Article 31 of this Regulation by Union	4. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend the functionalities referred to in paragraph 1 to take account of new tasks conferred on the authorities referred to in Article 31 of this Regulation by Union	4. The Commission is empowered to adopt delegated acts in accordance with Article 261 to **supplement and** amend the functionalities **and features** referred to in paragraph 1 **of this Article** to take account of new tasks conferred on the authorities	4. The Commission is empowered to adopt delegated acts in accordance with Article 261***:*** ***(a)*** To amend the functionalities referred to in paragraph ~~1~~***1b*** to take account of new tasks conferred on the authorities referred to in Article 31 of this

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	legislation or to adapt those functionalities to the evolving needs of those authorities in implementing the customs legislation or other legislation applied by customs authorities.	legislation or to adapt those functionalities to the evolving needs of those authorities in implementing the customs legislation or other legislation applied by customs authorities.	referred to in Article 31 of this Regulation by Union legislation or to adapt those functionalities to the evolving needs of those authorities in implementing the customs legislation or other legislation applied by customs authorities. **Additionally, the Commission shall lay down, by means of delegated and implementing acts, the data that shall be available by the mechanisms provided for in paragraph 1b, letter (l).**	Regulation by Union legislation or to adapt those functionalities to the evolving needs of those authorities in implementing the customs legislation or other legislation applied by customs authorities***;*** ***(b) to supplement this Regulation by determining the data that can be subject to the portability from the EU Customs Data Hub into national systems as referred to in paragraph 1b, point (l)***.
Article 29(5), first subparagraph				
G 567	5. The Commission shall lay down, by means of implementing acts:	5. The Commission shall lay down, by means of implementing acts:	5. The Commission shall lay down, by means of implementing acts:	5. The Commission shall lay down, by means of implementing acts: Text Origin: Commission Proposal
Article 29(5), first subparagraph, point (a)				
G 568	(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013;	(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 ***and pursuant to Regulation (EU) 2022/2399 in relation with***	(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013;	(a) the technical arrangements for maintaining and employing the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 ***2013, taking into account the provisions included in Regulation***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Regulation (EU) 2023/2841 and with Directive (EU) 2022/2555, including guidelines issued by the European Union Agency for Cybersecurity (ENISA);		***(EU) 2022/2399 in relation with Regulation (EU) 2023/2841 and with Directive (EU) 2022/2555, including guidelines issued by the European Union Agency for Cybersecurity (ENISA)***;
Article 29(5), first subparagraph, point (b)				
G 569	(b) a work programme for the progressive phase out of those systems.	(b) a work programme for the progressive phase out of those systems.	(b) a work programme for the progressive phase out of ~~those~~ **the** systems **referred to in point a), and for the progressive phase in of the EU Customs Data Hub. The work programme shall be designed to ensure a seamless transition.**	(b) a work programme for the progressive phase out of ~~*those*~~***the*** systems ***referred to in point (a) of this paragraph and for the progressive phase in of the EU Customs Data Hub. The work programme shall be designed to ensure a seamless transition.*** G
Article 29(5), second subparagraph				
G 570	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). G Text Origin: Commission Proposal
Article 29a				
G 570a		***Article 29a*** ***Pilot phase on the EU Customs Data Hub***		***Article 29a*** ***Pilot phase on the EU Customs Data Hub*** Text Origin: EP Mandate G
Article 29a(1)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	570b		***1. Before the date specified in Article 265(3), the Commission may establish a pilot phase for the use of the EU Customs Data Hub. The pilot phase shall be voluntary and have the purpose of testing the functionalities of the EU Customs Data Hub.***		***1. Before the date specified in [Article 265(3)], the Commission may establish a pilot phase for the use of the EU Customs Data Hub to test the functionalities thereof. The pilot phase shall be voluntary.***	G
Article 29a(2)						
G	570c		***2. The Commission shall cooperate with the EU Customs Authority, customs authorities and other authorities, and relevant stakeholders during the planning and organisation of the pilot phase.***		***2. The Commission shall cooperate with the EU Customs Authority, customs authorities and other authorities, and relevant stakeholders during the planning and organisation of the pilot phase.***	G
Article 29a(3), first subparagraph						
G	570d		***3. For the purpose of paragraph 1, the Commission shall adopt implementing acts, specifying the following:***		***3. For the purpose of paragraph 1, the Commission shall publish:***	G
Article 29a(3), first subparagraph, point (a)						
G	570e		***(a) the technical arrangements for the planning and organisation;***		***(a) the technical arrangements for the planning and organisation;*** Text Origin: EP Mandate	G
Article 29a(3), first subparagraph, point (b)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	570f		***(b) the functionalities to be applied and tested;***		***(b) the functionalities to be applied and tested;*** Text Origin: EP Mandate	G
	Article 29a(3), first subparagraph, point (c)					
G	570g		***(c) the exact duration of the pilot phase.***		***(c) the exact duration of the pilot phase.*** Text Origin: EP Mandate	G
	Article 29a(3), second subparagraph					
G	570h		***Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).***		*deleted*	G
	Article 30					
Y	*571*	Article 30 National applications to use data from the EU Customs Data Hub	Article 30 National applications to use data from the EU Customs Data Hub	Article 30 ~~National~~ Applications ~~to use data from~~ **complementing** the EU Customs Data Hub	Article 30 National applications ~~*to use data from*~~***complementing*** the EU Customs Data Hub Text Origin: Council Mandate	Y
	Article 30(1)					
G	572	1. Member States may develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.	1. Member States ~~*may*~~***shall make best efforts to*** develop applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub***, if those applications do not already exist***.	1. Member States may develop ~~applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.~~**:**	1. Member States may develop***:*** ***(a)*** applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Customs Data Hub***, if those applications do not already exist***. Text Origin: EP Mandate
Article 30(1), point (a)				
572a			**(a) additional applications within the EU Customs Data Hub in coordination with the EU Customs Authority or the Commission according to technical specifications jointly defined with the EU Customs Authority;**	***(b) additional applications within the EU Customs Data Hub in coordination with the EU Customs Authority or the Commission;*** Text Origin: Council Mandate
Article 30(1), point (b)				
572b			**(b) applications necessary to connect to the EU Customs Data Hub in order to provide data to and process data from the EU Customs Data Hub.**	*deleted*
Article 30(1a)				
572c		***1a. Member States shall ensure that the applications referred to in paragraph 1 comply with the provisions of Directive (EU) 2022/2555 of the European Parliament and of the Council[1a] in particular in regard to cybersecurity risk-management measures. Member States shall cover the customs infrastructure***		*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		in their national cybersecurity strategy. _____ ***1a. Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive) (OJ L 333, 27.12.2022, p. 80)***		
Article 30(2)				
573	*2.* Member States may request the EU Customs Authority to develop the applications referred to in paragraph 1. In that case, those Member States shall finance the development.	2. Member States may request the EU Customs Authority to develop the applications referred to in paragraph 1. In that case, those Member States shall finance the development.	2. Member States may request the EU Customs Authority to develop the applications referred to in paragraph 1~~. In that case, those~~**, points (a) and (b). Where appropriate, the EU Customs Authority shall coordinate a co-financing among** Member States ~~shall finance the .~~ **This** development **may be partially funded by the EU Customs Authority**.	2. Member States may request the EU Customs Authority to develop the applications referred to in paragraph 1~~. In that case, those~~***, points (a) and (b). Where appropriate, the EU Customs Authority shall coordinate a co-financing among*** Member States ~~shall finance the~~ ***. This*** development ***may be partially funded by the EU Customs Authority***. Text Origin: Council Mandate
Article 30(3)				
574	3. Where the EU Customs Authority develops an application in accordance with paragraph 2, it shall make it available to all Member States.	3. Where the EU Customs Authority develops an application in accordance with paragraph 2, it shall make it available to all Member States.	3. Where the EU Customs Authority develops an application in accordance with paragraph 2~~, it~~**:**	3. Where the EU Customs Authority develops an application in accordance with paragraph 2~~, it~~**:**

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			(a) that application shall ~~make it~~ **be made** available to all Member States **that co-financed it or shall be made available free of charge to other Member States upon agreement of all co-financing Member States**. **(b) further developments and maintenance of that application shall be managed on the basis of a new co-financing agreement.**	***(a) that application*** shall ~~*make it*~~ ***be made*** available to all Member States ***that co-financed it or shall be made available free of charge to other Member States upon agreement of all co-financing Member States***. ***(b) further developments and maintenance of that application shall be managed on the basis of a new co-financing agreement.*** Text Origin: Council Mandate
Article 30a				
Y 574a			**Article 30a** **Technical means for cooperation** ***[Article 37 is moved here]***	Y
Chapter II				
Y 574b			**Chapter III** **Users**	Y
Article 30b				
Y 574c			**Article 30b** **Users**	Y
Article 30b(1)				
Y 574d			**1. Access to the EU Customs Data Hub for processing the data referred to**	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			in Article 31 shall be reserved exclusively for persons or their representatives, carrying out customs formalities and to the duly authorised staff of the EU institutions, EU bodies, customs authorities and other national authorities of each Member State which are competent for the purposes laid down in Articles 31. Such duly authorised staff shall comply with the applicable security and confidentiality rules, including relevant national law.	
Article 30b(2)				
Y 574e			**2. That access shall be limited to the extent necessary for the performance of the tasks of those persons and authorities in accordance with those purposes and shall be proportionate to the objectives pursued.**	Y
Chapter III				
Y 574f			**Chapter IV** **Data**	***Chapter IV*** ***Data*** Text Origin: Council Mandate Y
Article 31				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	575	Article 31 Purposes of the processing of personal data and other data in the EU Customs Data Hub	Article 31 Purposes of the processing of personal data and other data in the EU Customs Data Hub ***and EU CSW-CERTEX***	Article 31 Purposes of the processing of personal data and other data in the EU Customs Data Hub	Article 31 Purposes of the processing of personal data and other data in the EU Customs Data Hub Text Origin: Commission Proposal	G
Article 31(1)						
Y	576	1. Persons may have access to the data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, that was transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such access shall take place exclusively to:	1. Persons may have access to the data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, that was transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such access shall take place exclusively to:	1. ~~Persons may have access to the~~**A person may process** data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, that was transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such ~~access~~ **processing** shall take place exclusively to **and to the extent strictly necessary for the following purposes**:	1. Persons may have access to the data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, that was transmitted by or on behalf of that person, or that has been addressed to or intended for that person. Such access shall take place exclusively to: Text Origin: EP Mandate	Y
Article 31(1), point (a)						
G	577	(a) fulfil that person's reporting obligations under customs legislation or other legislation applied by customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union; and	(a) fulfil that person's reporting obligations under customs legislation or other legislation applied by customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union; and	(a) fulfil that person's ~~reporting~~**rights and** obligations under customs legislation or other legislation applied by customs authorities~~, including determining the liability of any person for duty, fees and taxes that may be due in the Union; and~~**;**	(a) fulfil that person's ~~*reporting*~~***rights and*** obligations under customs legislation or other legislation applied by customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union; and	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: EP Mandate
Article 31(1), point (b)					
G	578	(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities.	(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities.	(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities.	(b) demonstrate that person's compliance with customs legislation and other legislation applied by customs authorities. Text Origin: Commission Proposal
Article 31(2), first subparagraph					
R	579	2. A customs authority may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:	2. A customs authority may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes:	2. A customs authority may process data, including personal and commercially sensitive data~~,~~ ~~stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent **strictly** necessary for the following purposes **and according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article**:	2. A customs authority may process data, including personal and commercially sensitive data~~,~~ ~~*stored or otherwise*~~ available in the EU Customs Data Hub, exclusively and to the extent necessary for the following purposes ***[and according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article]***: Text Origin: EP Mandate
Article 31(2), first subparagraph, point (a)					
Y	580	(a) to carry out its tasks in relation to the implementation of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty,	(a) to carry out its tasks in relation to the implementation of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty,	(a) to carry out its tasks in relation to the implementation of customs legislation**,** or other legislation applied by the customs authorities, including determining the liability of any person for	(a) to carry out its tasks in relation to the implementation of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty,

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		fees and taxes that may be due in the Union and verifying compliance with that legislation;	fees and taxes that may be due in the Union and verifying compliance with that legislation;	**customs debt** ~~duty~~, fees and taxes that may be due in the Union and verifying compliance with that legislation;	fees and taxes that may be due in the Union and verifying compliance with that legislation; Text Origin: EP Mandate	
Article 31(2), first subparagraph, point (b)						
Y	581	(b) to carry out its tasks in relation to controls and risk management as provided for in Title IV;	(b) to carry out its tasks in relation to controls and risk management as provided for in Title IV;	(b) to carry out its tasks in relation to controls and risk management as provided for in Title IV**, in particular to contribute to the effectiveness of customs controls and risk management**;	(b) to carry out its tasks in relation to controls and risk management as provided for in Title IV; Text Origin: EP Mandate	Y
Article 31(2), first subparagraph, point (c)						
G	582	(c) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII.	(c) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII.	(c) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII.	(c) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII. Text Origin: Commission Proposal	G
Article 31(2), first subparagraph, point (ca)						
Y	582a			**(d) to carry out other purposes in accordance with national legislation.**	Text Origin: Council Mandate	Y
Article 31(2), second subparagraph						
Y	583	To ensure the effectiveness of customs controls, all customs authorities may receive and process the data resulting from a	To ensure the effectiveness of customs controls, all ***national*** customs authorities may receive and process the data resulting from	~~To ensure the effectiveness of customs controls, all customs authorities may receive and process the data resulting from a~~	To ensure the effectiveness of customs controls, all customs authorities may receive and process the data resulting from a	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	customs control where non-compliant goods have been detected.	a customs control where non-compliant goods have been detected.	~~customs control where non-compliant goods have been detected~~.	customs control where non-compliant goods have been detected. Text Origin: EP Mandate
Article 31(3)				
R 584	3. The EU Customs Authority may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:	3. The EU Customs Authority may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:	3. The EU Customs Authority may process data, including personal and commercially sensitive data~~,~~ ~~stored or otherwise~~ available in the EU Customs Data Hub exclusively and to the extent **strictly** necessary for the following purposes **according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article**:	3. The EU Customs Authority may process data, including personal and commercially sensitive data~~,~~ ~~*stored or otherwise*~~ available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes ***[according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article]***: Text Origin: EP Mandate
Article 31(3), point (a)				
G 585	(a) to carry out its tasks on customs risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks on customs risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks on customs risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks on customs risk management as provided for in Title IV, Chapter 3; Text Origin: Commission Proposal
Article 31(3), point (b)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	586	(b) to carry out its tasks as provided for in Title XII, Chapter 2;	(b) to carry out its tasks as provided for in Title XII, Chapter 2;	(b) to carry out its tasks as provided for in Title XII, Chapter 2 **and in Title XI**;	(b) to carry out its tasks as provided for in Title XII, Chapter 2 ***and in Title XI***; Text Origin: Council Mandate	G
	Article 31(3), point (c)					
G	587	(c) to carry out the tasks relevant for the cooperation as provided for in Title XIII.	(c) to carry out the tasks relevant for the cooperation as provided for in Title XIII.	(c) to carry out the tasks relevant for the cooperation as provided for in Title XIII.	(c) to carry out the tasks relevant for the cooperation as provided for in Title XIII. Text Origin: Commission Proposal	G
	Article 31(3), point (ca)					
Y	587a		***Without prejudice to Directive (EU) 2016/943, and after the date specified in Article 265(4), customs authorities of the Member States or the EU Customs Authority, shall make available, upon request, non-personal, non-commercially sensitive customs data. Economic operators shall have the option to request in declarations that data elements such as, but not limited to, company names, addresses, the value of goods, the material number and the description of the goods are considered commercially sensitive. If such a request is made, the customs***			Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		authorities of the Member States or the EU Customs Authority shall not follow the request for release of customs data and shall not make this data available.		
Article 31(4)				
R 588	4. The Commission may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:	4. The Commission may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes:	4. The Commission may process data, including personal and commercially sensitive data~~,~~ ~~stored or otherwise~~ available in the EU Customs Data Hub exclusively and to the extent **strictly** necessary for the following purposes **according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article**:	4. The Commission may process data, including personal and commercially sensitive data~~,~~ ~~*stored or otherwise*~~ available in the EU Customs Data Hub exclusively and to the extent necessary for the following purposes ***[according to the rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article]***: Text Origin: Council Mandate R
Article 31(4), point (a)				
G 589	(a) to carry out its tasks in relation to risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks in relation to risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks in relation to risk management as provided for in Title IV, Chapter 3;	(a) to carry out its tasks in relation to risk management as provided for in Title IV, Chapter 3; Text Origin: Commission Proposal G
Article 31(4), point (b)				
G 590	(b) to carry out its tasks in relation to the tariff classification of goods, their origin and value	(b) to carry out its tasks in relation to the tariff classification of goods, their origin and value	(b) to carry out its tasks in relation to the tariff classification of goods, their origin and value	(b) to carry out its tasks in relation to the tariff classification of goods, their origin and value G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	and their customs surveillance in accordance with Titles I and IX;	and their customs surveillance in accordance with Titles I and IX;	and their customs surveillance in accordance with Titles I and IX;	and their customs surveillance in accordance with Titles I and IX; Text Origin: Commission Proposal
Article 31(4), point (c)				
G 591	(c) to carry out its tasks in relation to restrictive measures and crisis management in accordance with Title XI;	(c) to carry out its tasks in relation to restrictive measures and crisis management in accordance with Title XI;	(c) to carry out its tasks in relation to restrictive measures and crisis management in accordance with Title XI;	(c) to carry out its tasks in relation to restrictive measures and crisis management in accordance with Title XI; Text Origin: Commission Proposal
Article 31(4), point (d)				
G 592	(d) to carry out its tasks in relation to the EU Customs Authority in accordance with Title XII;	(d) to carry out its tasks in relation to the EU Customs Authority in accordance with Title XII;	(d) to carry out its tasks in relation to the EU Customs Authority in accordance with Title XII;	(d) to carry out its tasks in relation to the EU Customs Authority in accordance with Title XII; Text Origin: Commission Proposal
Article 31(4), point (e)				
G 593	(e) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII;	(e) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII;	(e) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII;	(e) to carry out the tasks necessary for the cooperation under the conditions provided for in Title XIII; Text Origin: Commission Proposal
Article 31(4), point (f)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	594	(f) to assess and evaluate the performance of the customs union in accordance with Title XV, Chapter 1;	(f) to assess and evaluate the performance of the customs union in accordance with Title XV, Chapter 1;	(f) to assess and evaluate the performance of the customs union in accordance with Title XV, Chapter 1;	(f) to assess and evaluate the performance of the customs union in accordance with Title XV, Chapter 1; Text Origin: Commission Proposal	G
Article 31(4), point (g)						
Y	595	(g) to monitor the implementation and ensure the uniform application of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union;	(g) to monitor the implementation and ensure the uniform application of customs legislation or other legislation applied by the customs authorities, including determining the liability of any person for duty, fees and taxes that may be due in the Union;	(g) to monitor the implementation and ensure the uniform application of customs legislation or other legislation applied by the customs authorities~~, including determining the liability of any person for duty, fees and taxes that may be due in the Union~~;	(g) to monitor the implementation and ensure the uniform application of customs legislation or other legislation applied by the customs authorities, including ~~*determining*~~***verifying*** the liability of any person for duty, fees and taxes that may be due in the Union; Text Origin: EP Mandate	Y
Article 31(4), point (h)						
G	596	(h) to produce statistics and other analyses as provided for in Union legislation for which the data in the EU Customs Data Hub is necessary.	(h) to produce statistics and other analyses as provided for in Union legislation for which the data in the EU Customs Data Hub is necessary.	(h) to **develop,** produce **and disseminate European official** statistics and other analyses as provided for in Union legislation for which the data in the EU Customs Data Hub is necessary.	(h) to ***develop,*** produce ***and disseminate European official*** statistics and other analyses as provided for in Union legislation for which the data in the EU Customs Data Hub is necessary. Text Origin: Council Mandate	G
Article 31(4), point (ha)						

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Y	596a		***(ha) to contribute to the enforcement of other relevant Union legislation.***		***(ha) where relevant, to contribute to the implementation of other relevant Union legislation.*** Text Origin: EP Mandate	Y
	Article 31(4a)					
G	596b		***The Commission shall only process data to the extent that it is needed and useful to fulfil the purposes referred to in this paragraph.***		*deleted*	G
	Article 31(5)					
R	*597*	5. The European Anti-Fraud Office ('OLAF') may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its activities concerning customs matters pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations.	5. The European Anti-Fraud Office ('OLAF') may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its activities concerning customs matters pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations.	5. The European Anti-Fraud Office ('OLAF') may process data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent **strictly** necessary for carrying out its activities concerning customs matters pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations **according to the**	5. The European Anti-Fraud Office ('OLAF') may process data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its activities concerning customs matters pursuant to Article 1 of Regulation (EU, Euratom) No 883/2013 of the European Parliament and of the Council, and Council Regulation (EC) No 515/97, under the conditions relating to data protection laid down in the aforementioned Regulations ***[according to the***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article.	***rules laid down in an implementing act adopted pursuant to paragraph 14 of this Article]***. Text Origin: Council Mandate
Article 31(6)				
R 598	6. The European Public Prosecutor's Office ('EPPO') may, upon request, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of Council Regulation (EU) 2017/1939[1], insofar as the conduct investigated by EPPO concerns customs and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article. 1. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).	6. The European Public Prosecutor's Office ('EPPO') may~~,~~ ~~*upon request,*~~ access ***and process*** data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of ~~*Council*~~ Regulation (EU) 2017/1939~~*[1]*~~~~,~~ ~~*insofar as the conduct investigated by EPPO concerns customs and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article*~~. ~~*1. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).*~~	~~6. The European Public Prosecutor's Office ('EPPO') may, upon request, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for carrying out its tasks pursuant to Article 4 of Council Regulation (EU) 2017/1939[1], insofar as the conduct investigated by EPPO concerns customs and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.~~ ***[Moved to Title XIII]*** ~~1. Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).~~	R
Article 31(7)				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R	599	7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for duty, fees and taxes that may be due in the Union in connection with the relevant goods and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.	7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for duty, fees and taxes that may be due in the Union in connection with the relevant goods ~~and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article~~.	7. The tax authorities of the Member States may process data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent **strictly** necessary to determine the liability of ~~any~~**a specific** person for **excise** duty, fees and taxes that may be due in the Union in connection with ~~the~~**specific** relevant goods and ~~under the conditions determined~~ **according to the rules laid down** in an implementing act adopted pursuant to paragraph 14 of this Article.	7. The tax authorities of the Member States may process data, including personal and commercially sensitive data, ~~stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent necessary to determine the liability of any person for ***excise*** duty, fees and taxes that may be due in the Union in connection with the relevant goods and ~~under the conditions determined~~***according to the rules laid down*** in an implementing act adopted pursuant to ***[***paragraph 14 of this Article***]***. Text Origin: EP Mandate	R
Article 31(7a)						
R	599a			**7a. The national statistical authorities of the Member States may process data in the EU Customs Data Hub, including personal data and commercially sensitive data, exclusively and to the extent strictly necessary for the development, production and dissemination of European and national official statistics according to the rules laid down in an implementing act adopted**	***7a. The national statistical authorities of the Member States may process data in the EU Customs Data Hub, including personal data and commercially sensitive data, exclusively and to the extent strictly necessary for the development, production and dissemination of European and national official statistics according to the rules laid down in an implementing act adopted***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			pursuant to paragraph 14 of this Article.	***[pursuant to paragraph 14 of this Article].*** Text Origin: Council Mandate
Article 31(8)				
R 600	8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 of the European Parliament and of the Council[1] may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article. 1. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare,	8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 ~~*of the European Parliament and of the Council*~~[1] may access data, including personal and commercially sensitive data, store or otherwise available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union ~~*and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article*~~. ~~*1. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare,*~~	8. The competent authorities **of the Member State** as defined in Article 3, point (3), of Regulation (EU) 2017/625 of the European Parliament and of the Council[1] may ~~access~~**process** data, including personal and commercially sensitive data~~, store or otherwise~~ available in the EU Customs Data Hub exclusively and to the extent **strictly** necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union ~~and under the conditions determined~~ **according to the rules laid down** in an implementing act adopted pursuant to paragraph 14 of this Article. 1. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to	8. The competent authorities as defined in Article 3, point (3), of Regulation (EU) 2017/625 ~~*of the European Parliament and of the Council*~~[1] ~~*-*~~may access data, including personal and commercially sensitive data, ~~*- store or otherwise*~~ available in the EU Customs Data Hub exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of food, feed and plants and for cooperating with customs authorities to minimise the risks that non-compliant products enter the Union ***[***and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article***]***. ~~*1. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare,*~~ R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).	~~plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).~~	ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).	~~plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation)(OJ L 95, 7.4.2017, p. 1).~~ Text Origin: Commission Proposal
Article 31(9)				
R 601	9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of	9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of	9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process -data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of	9. The market surveillance authorities designated by Member States in accordance with Article 10 of Regulation (EU) 2019/1020 may process -data, including personal and commercially sensitive data~~, stored or otherwise~~ available in the EU Customs Data Hub, exclusively and to the extent necessary for enforcing Union legislation governing the placing on the market or the safety of R

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union, and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.	products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union~~, and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article~~.	products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union, and ~~under the conditions determined~~ **according to the rules laid down** in an implementing act adopted pursuant to paragraph 14 of this Article.	products and for cooperating with customs authorities to minimise the risks that non-compliant goods enter the Union, ***[and according to the rules laid down*** ~~and under the conditions determined~~ in an implementing act adopted pursuant to paragraph 14 of this Article***]***. Text Origin: Council Mandate
Article 31(10)				
R 602	10. The European Union Agency for Law Enforcement Cooperation (Europol) may, upon request, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with Article 4 of Regulation (EU) 2016/794 of the European Parliament and of the Council as long as those tasks concern customs-related matters and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.	10. The European Union Agency for Law Enforcement Cooperation (Europol) may~~, upon request,~~ access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with Article 4 of Regulation (EU) 2016/794 of the European Parliament and of the Council as long as those tasks concern customs-related matters ~~and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article~~.	~~10. The European Union Agency for Law Enforcement Cooperation (Europol) may, upon request, access data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub, exclusively and to the extent necessary to perform its tasks in accordance with Article 4 of Regulation (EU) 2016/794 of the European Parliament and of the Council as long as those tasks concern customs-related matters and under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article.~~ ***[Moved to Title XIII]***	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 31(11)				
603	11. Other national authorities and Union bodies, including the European Border and Coast Guard Agency (Frontex), may process non-personal data stored or otherwise available in the EU Customs Data Hub under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article:	11. Other national authorities and Union bodies, including the European Border and Coast Guard Agency (Frontex), may process non-personal data stored or otherwise available in the EU Customs Data Hub ~~*under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article*~~:	~~11. Other national authorities and Union bodies, including the European Border and Coast Guard Agency (Frontex), may process non-personal data stored or otherwise available in the EU Customs Data Hub under the conditions determined in an implementing act adopted pursuant to paragraph 14 of this Article:~~ ***[Moved to Title XIII]***	
Article 31(11), point (a)				
604	(a) carry out their tasks relevant for the fulfilment of customs formalities;	(a) carry out their tasks relevant for the fulfilment of customs formalities;	~~(a) carry out their tasks relevant for the fulfilment of customs formalities;~~ ***[Moved to Title XIII]***	
Article 31(11), point (b)				
605	(b) carry out the tasks entrusted to those authorities by Union legislation;	(b) carry out the tasks entrusted to those authorities by Union legislation;	~~(b) carry out the tasks entrusted to those authorities by Union legislation;~~ ***[Moved to Title XIII]***	
Article 31(11), point (c)				
606	(c) carry out their tasks relevant for the performance of the	(c) carry out their tasks relevant for the performance of the	~~(c) carry out their tasks relevant for the performance of the~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Union-level risk management activities referred to in Article 52.	Union-level risk management activities referred to in Article 52.	~~Union-level risk management activities referred to in Article 52.~~ ***[Moved to Title XIII]***	
Article 31(12)				
R 607	12. Until the date set out in Article 265(3), the Commission, OLAF and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation (EU) No 952/2013.	12. Until the date set out in Article 265(3), the Commission, OLAF, ***EPPO*** and the EU Customs Authority once it is established shall, exclusively for the purposes stated in paragraphs 4, 5 and 6, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission pursuant to Regulation (EU) No 952/2013.	12. Until ~~the date set out in Article 265(3)~~**31 December 2037** , ~~the Commission, OLAF and~~ the EU Customs Authority**, the Commission, and OLAF** once it is established shall, exclusively for the purposes stated in paragraphs ~~4, 5 and 6~~**3, 4, and 5**, be able to process data, including personal data, from the existing electronic systems for the exchange of information developed by the Commission **and Member States** pursuant to Regulation (EU) No 952/2013.	R
Article 31(13)				
R 608	13. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend paragraphs 2 to 4 to clarify and complement the purposes laid down therein in light of the evolving needs in implementing customs legislation or other legislation.	13. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend paragraphs 2 to 4 to clarify and complement the purposes laid down therein in light of the evolving needs in implementing customs legislation or other legislation.	~~13. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend paragraphs 2 to 4 to clarify and complement the purposes laid down therein in light of the evolving needs in implementing customs legislation or other legislation.~~	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 31(13a)					
G	608a		***13a. As regards the processing of personal data by EU CSW-CERTEX, the Commission shall be a joint controller within the meaning of Article 28(1) of Regulation (EU) 2018/1725, and customs authorities and Member States' partner competent authorities responsible for the Union non-customs formalities listed in the Annex Ia shall be joint controllers within the meaning of Article 26(1) of Regulation (EU) 2016/679.***		*deleted*	G
Article 31(14), first subparagraph					
R	*609*	*14.* The Commission shall lay down, by means of implementing acts, rules and modalities for accessing or processing data, including personal and commercially sensitive data, stored or otherwise available in the EU Customs Data Hub by the authorities referred to in paragraphs 6 to 11. In determining those rules and modalities, the Commission shall, for each authority or category of authorities:	*deleted*	14. The Commission shall lay down, by means of implementing acts, rules ~~and modalities for accessing or~~**for** processing data~~, including personal and commercially sensitive data, stored or otherwise available~~ in the EU Customs Data Hub by the authorities referred to in paragraphs ~~6 to 11~~**2 to 9** . In determining those rules~~ and modalities,~~ the Commission shall~~,~~ for each authority or category of authorities:		R
Article 31(14), first subparagraph, point (a)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
610	(a) assess the existing safeguards applied by the authority concerned to ensure that the data is processed in accordance to the purpose;	*deleted*	*(a)* assess the existing safeguards applied by the authority concerned to ensure that the data is processed in accordance to the purpose;	
Article 31(14), first subparagraph, point (b)				
611	(b) ensure the proportionality and the necessity of the processing in relation to the purpose;	*deleted*	(b) ensure the proportionality and the necessity of the processing in relation to the **relevant** purpose**, taking into account that, except for control and risk management purposes, only data addressed to, intended for or relating to that authority or category of authorities shall be processed**;	Text Origin: Commission Proposal
Article 31(14), first subparagraph, point (ba)				
611a			**(ba) specify the set of data processing operations that are necessary to achieve the relevant purpose;**	
Article 31(14), first subparagraph, point (c)				
612	(c) determine the specific categories of data, which the authority may have access to or process;	*deleted*	(c) determine the specific categories of data, which the authority may ~~have access to or~~ process;	
Article 31(14), first subparagraph, point (d)				
613	(d) consider the need for the authority concerned to designate a	*deleted*	~~(d) consider the need for the authority concerned to designate a~~	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		specific contact point, person or persons or to provide additional safeguards;		~~specific contact point, person or persons or to provide additional safeguards;~~		
Article 31(14), first subparagraph, point (e)						
Y	614	(e) assess the need to restrict the subsequent sharing of the data;	*deleted*	(e) assess the need to restrict the subsequent sharing of the data~~;~~**.**		Y
Article 31(14), first subparagraph, point (f)						
Y	615	(f) determine the conditions and modalities for requests for access to data, including personal or commercially sensitive data and which of the joint controllers will grant the access to the EU Customs Data Hub.	*deleted*	~~(f) determine the conditions and modalities for requests for access to data, including personal or commercially sensitive data and which of the joint controllers will grant the access to the EU Customs Data Hub.~~		Y
Article 31(14), second subparagraph						
Y	616	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	*deleted*	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Y
Article 32						
G	617	Article 32 Personal data in the EU Customs Data Hub	Article 32 Personal data in the EU Customs Data Hub	Article 32 Personal data in the EU Customs Data Hub	Article 32 Personal data in the EU Customs Data Hub Text Origin: Commission Proposal	G
Article 32(1)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	618	1. The personal data of the following categories of data subjects may be processed in the EU Customs Data Hub exclusively and to the extent necessary for the purposes laid down in Article 31:	1. The personal data of the following categories of data subjects may be processed in the EU Customs Data Hub exclusively and to the extent necessary for the purposes laid down in Article 31:	1. The personal data of the following categories of data subjects may be processed in the EU Customs Data Hub exclusively and to the extent necessary for the purposes laid down in Article 31:	1. The personal data of the following categories of data subjects may be processed in the EU Customs Data Hub exclusively and to the extent necessary for the purposes laid down in Article 31: Text Origin: Commission Proposal	G
Article 32(1), point (a)						
Y	619	(a) data subjects registered or applying for registration as economic operators in accordance with Article 19;	(a) data subjects registered or applying for registration as economic operators in accordance with Article 19;	(a) data subjects registered or applying for registration ~~as economic operators~~ in accordance with Article 19 **(1), (3) or (4)**;		Y
Article 32(1), point (b)						
G	620	(b) data subjects who are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;	(b) data subjects who ***are economic operators which*** are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities;	(b) data subjects who are ~~occasionally involved in activities covered by the customs legislation or by other legislation applied by~~ **not required to register with** the customs authorities **in accordance with Article 19(4) and whose data are required for the fulfilment of the purposes referred to in Article 31(1) to (4)**;	(b) data subjects ***other than those referred to in paragraph 1 point (a)*** who are occasionally involved in activities covered by the customs legislation or by other legislation applied by the customs authorities~~;~~***, or whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a).***	G
Article 32(1), point (c)						
Y	621	(c) data subjects whose personal information is contained in the supporting documents	(c) data subjects ***who are economic operators and*** whose personal information is contained	(c) data subjects whose personal information is contained in the supporting documents		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;	in the supporting documents referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;	referred to in Article 40, or in any additional evidence required for the fulfilment of the obligations imposed by customs legislation and other legislation applied by the customs authorities;	
Article 32(1), point (d)				
G 622	(d) data subjects whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);	(d) data subjects ***who are economic operators and*** whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);	(d) data subjects whose personal data is contained in the data collected for risk management purposes pursuant to Article 50(3), point (a);	*deleted* G
Article 32(1), point (e)				
G *623*	*(e)* authorised staff of customs authorities, of authorities other than customs or any other relevant authority or authorised body, whose personal information is necessary to ensure appropriate control and supervision of the access to the information in the EU Customs Data Hub;	(e) authorised staff of customs authorities, of authorities other than customs or any other relevant authority or authorised body, whose personal information is necessary to ensure appropriate control and supervision of the access to the information in the EU Customs Data Hub;	(e) authorised staff of customs authorities, of authorities other than customs or any other relevant authority or authorised body, whose personal information is necessary to ensure appropriate control and supervision of the access to the information in the EU Customs Data Hub;	(e) authorised staff of customs authorities, of authorities other than customs or any other relevant authority or authorised body, whose personal information is necessary to ensure appropriate control and supervision of the access to the information in the EU Customs Data Hub; G Text Origin: Commission Proposal
Article 32(1), point (f)				
G 624	(f) staff or authorised third parties working on behalf of the	(f) staff or authorised third parties working on behalf of the	(f) staff or authorised third parties working on behalf of the	(f) staff or authorised third parties working on behalf of the G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Commission, the EU Customs Authority or other Union bodies authorised to access the EU Customs Data Hub.	Commission, the EU Customs Authority or other Union bodies authorised to access the EU Customs Data Hub.	Commission, the EU Customs Authority or other Union bodies authorised to access the EU Customs Data Hub.	Commission, the EU Customs Authority or other Union bodies authorised to access the EU Customs Data Hub. Text Origin: Commission Proposal
Article 32(2)					
G	625	2. The following categories of personal data may be processed in the EU Customs Data Hub in accordance with Article 31:	2. The following categories of personal data may be processed in the EU Customs Data Hub in accordance with Article 31:	2. The following categories of personal data may be processed in the EU Customs Data Hub in accordance with Article 31:	2. The following categories of personal data may be processed in the EU Customs Data Hub in accordance with Article 31: Text Origin: Commission Proposal
Article 32(2), point (a)					
Y	626	(a) personal data in the EU Customs Data model referred to in Article 36;	(a) personal data in the EU Customs Data model referred to in Article 36;	(a) personal data in the EU Customs Data model referred to in Article 36~~;~~**, and those collected for risk management purposes pursuant to Article 50(3), point (a).namely:**	
Article 32(2), point (a)(i)					
Y	626a			**(i) identification data;**	
Article 32(2), point (a)(ii)					
Y	626b			**(ii) contact data (telecommunication and address information);**	
Article 32(2), point (a)(iii)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	626c			**(iii) identity document data;**		Y
	Article 32(2), point (a)(iv)					
Y	626d			**(iv) financial and payment data;**		Y
	Article 32(2), point (a)(v)					
Y	626e			**(v) location and transport data;**		Y
	Article 32(2), point (a)(vi)					
Y	626f			**(vi) employment / position data;**		Y
	Article 32(2), point (a)(vii)					
Y	626g			**(vii) data contained in powers of attorney or supporting documents;**		Y
	Article 32(2), point (a)(viii)					
Y	626h			**(viii) employee data;**		Y
	Article 32(2), point (a)(ix)					
Y	626i			**(ix) electronic identification data;**		Y
	Article 32(2), point (a)(x)					
Y	626j			**(x) customs representation data;**		Y
	Article 32(2), point (a)(xi)					
Y	626k			**(xi) customs representative identification data;**		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 32(2), point (a)(xii)				
626l			**(xii) customs transaction data;**	
Article 32(2), point (a)(xiii)				
626m			**(xiii) user technical data;**	
Article 32(2), point (a)(xiv)				
626n			**(xiv) law infringements and offences data;**	
Article 32(2), point (a)(xv)				
626o			**(xv) control results and mitigation results data;**	
Article 32(2), point (b)				
627	(b) personal data included in the data collected for risk management purposes pursuant to Article 50(3), point (a);	(b) personal data included in the data collected for risk management purposes pursuant to Article 50(3), point (a);	~~(b) personal data included in the data collected for risk management purposes pursuant to Article 50(3), point (a);~~	
Article 32(2), point (c)				
628	(c) personal data required to ensure a proper identification of the staff authorised to process data in the EU Customs Data Hub referred to in paragraph 1, points (e) and (f);	(c) personal data required to ensure a proper identification of the staff authorised to process data in the EU Customs Data Hub referred to in paragraph 1, points (e) and (f);	(c) personal data required to ensure a proper identification of the staff authorised to process data in the EU Customs Data Hub referred to in paragraph 1, points (e) and (f)~~;~~**, namely:**	
Article 32(2), point (c)(i)				
628a			**(i) identification data;**	
Article 32(2), point (c)(ii)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
628b			**(ii) contact data (telecommunication and address information);**	
Article 32(2), point (c)(iii)				
628c			**(iii) identity document data;**	
Article 32(2), point (c)(iv)				
628d			**(iv) employment / position data;**	
Article 32(2), point (c)(v)				
628e			**(v) data contained in powers of attorney or supporting documents;**	
Article 32(2), point (c)(vi)				
628f			**(vi) employee data;**	
Article 32(2), point (c)(vii)				
628g			**(vii) electronic identification data;**	
Article 32(2), point (c)(viii)				
628h			**(viii) user technical data.**	
Article 32(3)				
629	3. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend or supplement the categories of data subjects and the categories of personal data	3. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend or supplement the categories of data subjects and the categories of personal data	~~3. The Commission is empowered to adopt delegated acts in accordance with Article 261 to amend or supplement the categories of data subjects and the categories of personal data~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	referred to in paragraphs 1 and 2 of this Article to take account of developments in information technology and in the light of the state of progress in the information society.	referred to in paragraphs 1 and 2 of this Article to take account of developments in information technology and in the light of the state of progress in the information society.	~~referred to in paragraphs 1 and 2 of this Article to take account of developments in information technology and in the light of the state of progress in the information society.~~		
Article 33					
G 630	Article 33 Retention period of personal data in the EU Customs Data Hub	Article 33 Retention period of personal data in the EU Customs Data Hub	Article 33 Retention period of personal data in the EU Customs Data Hub	Article 33 Retention period of personal data in the EU Customs Data Hub Text Origin: Commission Proposal	G
Article 33(1)					
G 631	1. Personal data in the EU Customs Data Hub may be stored by means of a specific service for a maximum period of 10 years, starting from the date on which that data is recorded in the service. The cases provided for in Article 48 and investigations launched by OLAF, EPPO or by Member States' authorities, infringement procedures launched by the Commission and administrative and judicial proceedings involving personal data shall have a suspensive effect on the retention period with regard to that data.	1. Personal data in the EU Customs Data Hub may be stored by means of a specific service for a maximum period of 10 years, starting from the date on which that data is recorded in the service. The cases provided for in Article 48 and investigations launched by OLAF, EPPO or by Member States' authorities, infringement procedures launched by the Commission and administrative and judicial proceedings involving personal data shall have a suspensive effect on the retention period with regard to that data.	1. Personal data in the EU Customs Data Hub may be stored ~~by means of a specific service~~ **no longer than necessary for the purpose of the processing and in any case** for a maximum period of 10 years, starting from the date on which that data is recorded in the service. **In** the cases provided for in Article 48 and **in** investigations launched by OLAF, EPPO or by Member States' authorities, infringement procedures launched by the Commission and administrative and judicial proceedings involving personal data ~~shall have a suspensive effect~~	1. Personal data in the EU Customs Data Hub may be stored ~~*by means of a specific service*~~ ***no longer than necessary for the purpose of the processing and in any case*** for a maximum period of 10 years, starting from the date on which that data is recorded in the service. ***In*** the cases provided for in Article 48 and ***in*** investigations launched by OLAF, EPPO or by Member States' authorities, infringement procedures launched by the Commission and administrative and judicial proceedings involving personal data ~~*shall have a suspensive effect*~~	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				~~on the retention period with regard to~~**of the categories referred to in Article 32(2), points (a) and (c),** that data **may be kept for a period longer than 10 years if necessary for the purpose of those procedures**.	~~*on the retention period with regard to*~~***of the categories referred to in Article 32(2), points (a) and (c),*** that data ***may be kept for a period longer than 10 years if necessary for the purpose of those procedures***. Text Origin: Council Mandate	
Article 33(2)						
G	632	2. After the period of time provided for in paragraph 1, personal data shall be erased or anonymised, according to the circumstances.	2. After the period of time provided for in paragraph 1, personal data shall be erased or anonymised, according to the circumstances.	2. After the period of time provided for in paragraph 1, personal data shall be erased or anonymised, according to the circumstances.	2. After the period of time provided for in paragraph 1, personal data shall be erased or anonymised, according to the circumstances. Text Origin: Commission Proposal	G
Article 33(2a)						
Y	632a			**2a. The controller shall carry out periodical reviews of the data stored in the EU Customs Data Hub to ensure that the personal data is not retained longer than necessary.**	***2a. The controller [as defined in..] shall carry out periodical reviews of the data stored in the EU Customs Data Hub to ensure that the personal data is not retained longer than necessary.*** Text Origin: Council Mandate	Y
Article 33(3)						
Y	633	3. The Commission shall lay down, by means of implementing acts, the rules for anonymising the	*deleted*	3. The Commission shall lay down, by means of implementing acts, **the circumstances referred**		Y

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		personal data after the expiry of the retention period.		**to in paragraph 2 and** the rules for anonymising the personal data after the expiry of the retention period. **Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		
	Article 34					
G	634	Article 34 Roles and responsibilities for personal data processed in the EU Customs Data Hub	Article 34 Roles and responsibilities for personal data processed in the EU Customs Data Hub	Article 34 Roles and responsibilities for personal data processed in the EU Customs Data Hub	Article 34 Roles and responsibilities for personal data processed in the EU Customs Data Hub Text Origin: Commission Proposal	G
	Article 34(1)					
Y	635	1. The customs authorities of the Member States, the Commission and the EU Customs Authority shall be considered joint controllers for the personal data processing in the EU Customs Data Hub for the purposes of risk management and cooperation, as referred to in Article 31(2), points (b) and (c), Article 31(3), points (a) and (c), and Article 31(4), points (a) and (e).	1. The customs authorities of the Member States, the Commission and the EU Customs Authority shall be considered joint controllers for the personal data processing in the EU Customs Data Hub for the purposes of risk management and cooperation, as referred to in Article 31(2), points (b) and (c), Article 31(3), points (a) and (c), and Article 31(4), points (a) and (e).	1. The customs authorities of the Member States, the Commission and the EU Customs Authority shall be considered joint controllers for the personal data processing in the EU Customs Data Hub for the purposes of risk management and cooperation, as referred to in ~~Article 31(2)~~**paragraph (2)**, points (b) and (c), ~~Article 31(3), points (a) and (c), and Article 31(4)~~**paragraph (3)paragraph (4)**, points (a) and (e) **and paragraphs 5 to 9 of Article 31**.		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 34(2)				
636	2. Each customs authority alone shall be considered controller in relation to the personal data it processes for the purposes referred to in Article 31(2),point (a).	2. Each customs authority alone shall be considered controller in relation to the personal data it processes for the purposes referred to in Article 31(2),point (a).	2. Each customs authority alone shall be considered controller in relation to the personal data it processes for the purposes referred to in Article 31(2), point (a) **and (d). Where two or more customs authorities are involved in carrying out the tasks referred to in Article 31 paragraph 2, point (a) they shall be considered joint controllers.**	
Article 34(3)				
637	3. The Commission shall be considered sole controller in relation to the personal data it processes for the purposes referred to in Article 31(4), points (c), (d) and (f) to (g).	3. The Commission shall be considered sole controller in relation to the personal data it processes for the purposes referred to in Article 31(4), points (c), (d) and (f) to (g).	3. The Commission shall be considered sole controller in relation to the personal data it processes for the purposes referred to in Article 31(4), points ~~(c),~~**(b) to** (d) and (f) to ~~(g)~~**(h)**.	
Article 34(4)				
638	4. Until the date set out in Article 265(3), the Commission, OLAF, EPPO and the EU Customs Authority shall be considered sole controllers in relation to the data processing referred to in Article 31(12).	4. Until the date set out in Article 265(3), the Commission, OLAF, EPPO and the EU Customs Authority shall be considered sole controllers in relation to the data processing referred to in Article 31(12).	4. Until ~~the date set out in Article 265(3)~~**31 December 2037**, the Commission, OLAF,~~ EPPO~~ and the EU Customs Authority shall be considered sole controllers in relation to the data processing referred to in Article 31(12).	
Article 34(5)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	639	5. The joint controllers referred to in paragraph 1 shall:	5. The joint controllers referred to in paragraph 1 shall:	5. The joint controllers referred to in paragraph 1 shall:	5. The joint controllers referred to in paragraph 1 shall: Text Origin: Commission Proposal	G
Article 34(5), point (a)						
G	640	(a) work together to process the request(s) made by the data subject(s) in a timely manner and to facilitate the exercise of the rights of data subjects;	(a) work together to process the request(s) made by the data subject(s) in a timely manner and to facilitate the exercise of the rights of data subjects;	(a) work together to process the request(s) made by the data subject(s) in a timely manner and to facilitate the exercise of the rights of data subjects;	(a) work together to process the request(s) made by the data subject(s) in a timely manner and to facilitate the exercise of the rights of data subjects; Text Origin: Commission Proposal	G
Article 34(5), point (b)						
G	641	(b) assist each other in matters involving the identification and handling of any data breach related to the joint processing;	(b) assist each other in matters involving the identification and handling of any data breach related to the joint processing;	(b) assist each other in matters involving the identification and handling of any data breach related to the joint processing;	(b) assist each other in matters involving the identification and handling of any data breach related to the joint processing; Text Origin: Commission Proposal	G
Article 34(5), point (c)						
G	642	(c) exchange the relevant information necessary to inform data subjects pursuant to Chapter III, Section 2 of Regulation (EU) 2016/679, Chapter III, Section 2 of Regulation (EU) 2018/1725, and Chapter III of Directive (EU) 2016/680, where applicable;	(c) exchange the relevant information necessary to inform data subjects pursuant to Chapter III, Section 2 of Regulation (EU) 2016/679, Chapter III, Section 2 of Regulation (EU) 2018/1725, and Chapter III of Directive (EU) 2016/680, where applicable;	(c) exchange the relevant information necessary to inform data subjects pursuant to Chapter III, Section 2 of Regulation (EU) 2016/679, Chapter III, Section 2 of Regulation (EU) 2018/1725, and Chapter III of Directive (EU) 2016/680, where applicable;	(c) exchange the relevant information necessary to inform data subjects pursuant to Chapter III, Section 2 of Regulation (EU) 2016/679, Chapter III, Section 2 of Regulation (EU) 2018/1725, and Chapter III of Directive (EU) 2016/680, where applicable;	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 34(5), point (d)				
643	(d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679, Article 33 of Regulation (EU) 2018/1725, and Article 25 of Directive (EU) 2016/680, where applicable.	(d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679, Article 33 of Regulation (EU) 2018/1725, and Article 25 of Directive (EU) 2016/680, where applicable.	(d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679, Article 33 of Regulation (EU) 2018/1725, and Article 25 of Directive (EU) 2016/680, where applicable.	(d) ensure and protect the security, integrity, availability and confidentiality of the personal data processed jointly pursuant to Article 32 of Regulation (EU) 2016/679, Article 33 of Regulation (EU) 2018/1725, and Article 25 of Directive (EU) 2016/680, where applicable. Text Origin: Commission Proposal
Article 34(6)				
644	6. The Commission shall lay down, by means of implementing acts, the respective roles and relationships of the joint controllers vis-à-vis the data subjects, in compliance with Article 26 of Regulation (EU) 2016/679 and Article 28 of Regulation (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall lay down, by means of implementing acts, the respective roles and relationships of the joint controllers vis-à-vis the data subjects, in compliance with Article 26 of Regulation (EU) 2016/679 and Article 28 of Regulation (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall lay down, by means of implementing acts, the respective roles and relationships of the joint controllers vis-à-vis the data subjects, in compliance with Article 26 of Regulation (EU) 2016/679 and Article 28 of Regulation (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall lay down, by means of implementing acts, the respective roles and relationships of the joint controllers vis-à-vis the data subjects, in compliance with Article 26 of Regulation (EU) 2016/679 and Article 28 of Regulation (EU) 2018/1725. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 35					
G 645	Article 35 Restriction of data subject's rights	Article 35 Restriction of data subject's rights	Article 35 Restriction of data subject's rights	Article 35 Restriction of data subject's rights Text Origin: Commission Proposal	G
Article 35(1)					
Y 646	1. Where the exercise by a data subject of the right of access and right to restriction of processing referred to in Articles 15 and 18 of Regulation (EU) 2016/679 and Articles 17 and 20 of Regulation (EU) 2018/1725, or the communication of a data breach referred to in Article 34(1) of Regulation (EU) 2016/679 and Article 35(1) of Regulation (EU) 2018/1725, would jeopardise an ongoing investigation concerning a natural person in the field of customs, the performance of customs controls or the management of a specific risk identified in relation to a natural person in the field of customs, the customs authorities, the EU Customs Authority and the Commission may, in accordance with Article 23(1), points (c), (e), (f) and (h), of Regulation (EU) 2016/679, and the Commission	1. Where the exercise by a data subject of the right of access and right to restriction of processing referred to in Articles 15 and 18 of Regulation (EU) 2016/679 and Articles 17 and 20 of Regulation (EU) 2018/1725, or the communication of a data breach referred to in Article 34(1) of Regulation (EU) 2016/679 and Article 35(1) of Regulation (EU) 2018/1725, would jeopardise an ongoing investigation concerning a natural person in the field of customs, the performance of customs controls or the management of a specific risk identified in relation to a natural person in the field of customs, the customs authorities, the EU Customs Authority and the Commission may, in accordance with Article 23(1), points (c), (e), (f) and (h), of Regulation (EU) 2016/679, and the Commission	1. Where the exercise by a data subject of the right of access and right to restriction of processing referred to in Articles 15 and 18 of Regulation (EU) 2016/679 and Articles 17 and 20 of Regulation (EU) 2018/1725, or the communication of a data breach referred to in Article 34(1) of Regulation (EU) 2016/679 and Article 35(1) of Regulation (EU) 2018/1725, would jeopardise an ongoing investigation **or preparatory proceedings** concerning a natural person in the field of customs, the performance of customs controls or the management of a specific risk identified in relation to a natural person in the field of customs, the customs authorities~~, the EU Customs Authority and the Commission may, in accordance with Article 23(1), points (c), (e), (f) and (h), of Regulation (EU)~~		Y

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	and the EU Customs Authority may, in accordance with Article 25(1), points (a), (c), (e), and (g), of Regulation (EU) 2018/1725, restrict wholly or partly those rights as long as the restriction is necessary and proportionate.	and the EU Customs Authority may, in accordance with Article 25(1), points (a), (c), (e), and (g), of Regulation (EU) 2018/1725, restrict wholly or partly those rights as long as the restriction is necessary and proportionate.	~~2016/679, and the Commission and the EU Customs Authority may, in accordance with Article 25(1), points (a), (c), (e), and (g), of Regulation (EU) 2018/1725,~~ **may** restrict wholly or partly those rights as long as the restriction is necessary and proportionate.	
Article 35(2)				
Y 647	2. The customs authorities, the Commission and the EU Customs Authority shall assess the necessity and proportionality of the restrictions referred to in paragraph 1 on a case-by-case basis before they are applied, considering the potential risks to the rights and freedoms of the data subject.	2. The customs authorities, the Commission and the EU Customs Authority shall assess the necessity and proportionality of the restrictions referred to in paragraph 1 on a case-by-case basis before they are applied, considering the potential risks to the rights and freedoms of the data subject.	2. **In connection with the activities referred to in paragraph 1,** the customs authorities, the Commission**,** and the EU Customs Authority ~~shall assess the necessity and proportionality of the restrictions referred to in paragraph 1 on a case-by-case basis before they are applied, considering the potential risks to the~~**may restrict the exercise of data subjects'** rights ~~and freedoms of the data subject.~~**in the following scope:**	2. The customs authorities, the Commission and the EU Customs Authority shall assess the necessity and proportionality of the restrictions referred to in paragraph 1 on a case-by-case basis before they are applied, considering the potential risks to the rights and freedoms of the data subject. Text Origin: Commission Proposal
Article 35(2), point (a)				
Y 647a			**(a) postponement or exemption from the information obligation referred to in Articles 12 to 14 of Regulation (EU) 2016/679 and Articles 14 to 16 of Regulation (EU) 2018/1725;**	*deleted*

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Article 35(2), point (b)					
↓	*647b*		**(b) restriction of the right of access to personal data, as provided for in Article 15 of Regulation (EU) 2016/679 and Article 17 of Regulation (EU) 2018/1725;**	*deleted*	↓
Article 35(2), point (c)					
↓	*647c*		**(c) suspension of the right to rectification and erasure of data, as provided for in Articles 16 and 17 of Regulation (EU) 2016/679 and Articles 18 and 19 of Regulation (EU) 2018/1725;**	*deleted*	↓
Article 35(2), point (d)					
↓	*647d*		**(d) restriction of the right to data portability, as provided for in Article 20 of Regulation (EU) 2016/679, and the right to object, as provided for in Article 21 of Regulation (EU) 2016/679 and Article 22 of Regulation (EU) 2018/1725, for the period necessary to ensure the effectiveness of the ongoing control or investigative proceedings.**	*deleted* *Text Origin: Council Mandate*	↓
Article 35(3)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
648	*3.* When processing personal data received from other organisations in the context of its tasks, the customs authorities, the EU Customs Authority or the Commission, when acting as a controller or a joint controller, shall consult those organisations on potential grounds for imposing the restrictions as referred to in paragraph 1, and the necessity and proportionality of such restrictions before applying a restriction referred to in paragraph 1.	3. When processing personal data received from other organisations in the context of its tasks, the customs authorities, the EU Customs Authority or the Commission, when acting as a controller or a joint controller, shall consult those organisations on potential grounds for imposing the restrictions as referred to in paragraph 1, and the necessity and proportionality of such restrictions before applying a restriction referred to in paragraph 1.	3. When processing personal data received from other organisations in the context of its tasks, the customs authorities, the EU Customs Authority or the Commission, when acting as a controller or a joint controller, shall consult those organisations on potential grounds for ~~imposing the~~ restrictions as referred to in paragraph 1, and the necessity and proportionality of such restrictions before applying a restriction referred to in paragraph 1.	3. When processing personal data received from other organisations in the context of its tasks, the customs authorities, the EU Customs Authority or the Commission, when acting as a controller or a joint controller, shall consult those organisations on potential grounds for ~~*imposing the*~~ restrictions as referred to in paragraph 1, and the necessity and proportionality of such restrictions before applying a restriction referred to in paragraph 1. Text Origin: Council Mandate
Article 35(4), first subparagraph				
649	4. Where the customs authorities, the Commission or the EU Customs Authority restrict, wholly or partly, the rights referred to in paragraph 1, they shall take the following steps:	4. Where the customs authorities, the Commission or the EU Customs Authority restrict, wholly or partly, the rights referred to in paragraph 1, they shall take the following steps:	4. Where the customs authorities, the Commission or the EU Customs Authority restrict, wholly or partly, the rights referred to in paragraph 1, they shall take the following steps:	4. Where the customs authorities, the Commission or the EU Customs Authority restrict, wholly or partly, the rights referred to in paragraph 1, they shall take the following steps: Text Origin: Commission Proposal
Article 35(4), first subparagraph, point (a)				
650	(a) inform the data subject concerned, in its reply to the request, of the restriction applied and of the principal reasons	(a) inform the data subject concerned, in its reply to the request, of the restriction applied and of the principal reasons	(a) inform the data subject concerned, in ~~its~~**their** reply to the request, of the restriction applied and of the ~~principal~~ reasons	(a) inform the data subject concerned, in ~~*its*~~***their*** reply to the request, of the restriction applied and of the ~~*principal*~~ reasons

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	therefore, and of the possibility of lodging a complaint with the national data protection authorities or the European Data Protection Supervisor or of seeking a judicial remedy in a national court or the Court of Justice of the European Union; and	therefore, and of the possibility of lodging a complaint with the national data protection authorities or the European Data Protection Supervisor or of seeking a judicial remedy in a national court or the Court of Justice of the European Union; and	therefore, and of the possibility of lodging a complaint with the national data protection authorities or the European Data Protection Supervisor or of seeking a judicial remedy in a national court or the Court of Justice of the European Union; and	therefore, and of the possibility of lodging a complaint with the national data protection authorities or the European Data Protection Supervisor or of seeking a judicial remedy in a national court or the Court of Justice of the European Union; and Text Origin: Council Mandate
Article 35(4), first subparagraph, point (b)				
651	(b) record the reasons for the restriction, including an assessment of the necessity for and proportionality of the restriction, and the reasons why providing access would jeopardise risk management and customs controls.	(b) record the reasons for the restriction, including an assessment of the necessity for and proportionality of the restriction, and the reasons why providing access would jeopardise risk management and customs controls.	(b) record the reasons for the restriction, including an assessment of the necessity for and proportionality of the restriction, and the reasons why providing access would jeopardise risk management and customs controls.	(b) record the reasons for the restriction, including an assessment of the necessity for and proportionality of the restriction, and the reasons why providing access would jeopardise risk management and customs controls. Text Origin: Commission Proposal
Article 35(4), second subparagraph				
652	The provision of information referred to in point (a) of the first subparagraph may be deferred, omitted or denied in accordance with Article 25(8) of Regulation (EU) 2018/1725, or where the provision of that information would be prejudicial to the purposes of the restriction.	The provision of information referred to in point (a) of the first subparagraph may be deferred, omitted or denied in accordance with Article 25(8) of Regulation (EU) 2018/1725, or where the provision of that information would be prejudicial to the purposes of the restriction.	The provision of information referred to in point (a) of the first subparagraph may be deferred, omitted or denied in accordance with Article 25(8) of Regulation (EU) 2018/1725, or where the provision of that information would be prejudicial to the purposes of the restriction.	The provision of information referred to in point (a) of the first subparagraph may be deferred, omitted or denied in accordance with Article 25(8) of Regulation (EU) 2018/1725, or where the provision of that information would be prejudicial to the purposes of the restriction.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 35(5)				
653	5. The customs authorities, the Commission or the EU Customs Authority shall include a section in the data protection notices published on its website/intranet providing general information to data subjects on the potential for restriction of data subjects' rights.	5. The customs authorities, the Commission or the EU Customs Authority shall include a section in the data protection notices published on its website/intranet providing general information to data subjects on the potential for restriction of data subjects' rights.	5. The customs authorities, the Commission or the EU Customs Authority shall include a section in the data protection notices published on its website/intranet providing general information to data subjects on the ~~potential for~~**possibility of** restriction of data subjects' rights.	5. The customs authorities, the Commission or the EU Customs Authority shall include a section in the data protection notices published on its website/intranet providing general information to data subjects on the ~~*potential for*~~ ***possibility of*** restriction of data subjects' rights. Text Origin: Council Mandate
Article 35(6)				
654	6. The Commission shall lay down, by means of implementing acts, the safeguards to prevent the abuse and unlawful access or transmission of the personal data in respect of which restrictions apply or could be applied. Such safeguards shall include the definition of roles, responsibilities and procedural steps, and due monitoring of restrictions and a periodic review of their application, which shall take place at least every 6 months. Those implementing acts shall be adopted in accordance with the	6. The Commission shall lay down, by means of implementing acts, the safeguards to prevent the abuse and unlawful access or transmission of the personal data in respect of which restrictions apply or could be applied. Such safeguards shall include the definition of roles, responsibilities and procedural steps, and due monitoring of restrictions and a periodic review of their application, which shall take place at least every 6 months. Those implementing acts shall be adopted in accordance with the	6. The Commission shall lay down, by means of implementing acts, the safeguards to prevent the abuse and unlawful access or transmission of the personal data in respect of which restrictions apply or could be applied. Such safeguards shall include the definition of roles, responsibilities and procedural steps, and due monitoring of restrictions and a periodic review of their application, which shall take place at least every 6 months. Those implementing acts shall be adopted in accordance with the	6. The Commission shall lay down, by means of implementing acts, the safeguards to prevent the abuse and unlawful access or transmission of the personal data in respect of which restrictions apply or could be applied. Such safeguards shall include the definition of roles, responsibilities and procedural steps, and due monitoring of restrictions and a periodic review of their application, which shall take place at least every 6 months. Those implementing acts shall be adopted in accordance with the

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		examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	
	Article 35a					
Y	654a			**Article 35a** **Coordinated supervision by the European Data Protection Supervisor and national supervisory authorities**		Y
	Article 35a, first paragraph					
Y	654b			**The European Data Protection Supervisor and the national supervisory authorities, acting within the scope of their respective competences, shall cooperate actively within the framework of their responsibilities to ensure coordinated supervision of the operation of the EU Customs Data Hub in accordance with Article 62 of Regulation (EU) 2018/1725.**		Y
	Article 36					
G	655	Article 36 EU Customs Data Model	Article 36 EU Customs Data Model	Article 36 EU Customs Data Model	Article 36 EU Customs Data Model Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 36, first paragraph				
656	The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation in order to determine the data required for the fulfilment of the purposes referred to in Article 31(1) to (4). Those data requirements shall constitute the EU Customs Data Model.	The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation in order to determine the data required for the fulfilment of the purposes referred to in Article 31(1) to (4). Those data requirements shall constitute the EU Customs Data Model.	**1.** The Commission ~~is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation in order to determine the data~~**shall specify by means of implementing acts data, including its format and code,** required for the fulfilment of the purposes referred to in Article 31(1) to (4). Those data requirements shall constitute the EU Customs Data Model. **Those implementing act shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	
Article 36, first paragraph a				
656a			**2. Member States may specifically mark, within the EU Customs Data Model, information of goods which disclosure would harm their essential national security interests.**	
Article 36, first paragraph b				
656b			**Where this data is transmitted to the EU Customs Data access to it shall be strictly limited to**	

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				the competent national authorities of the Member States concerned and only for the implementation of customs legislation.		
Article 37						
Y	657	Article 37 Technical means for cooperation	Article 37 Technical means for cooperation	~~Article 37~~ Technical means for cooperation ***[Moved to Article 30a]***		Y
Article 37(1)						
G	658	1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging with the authorities and Union bodies referred to in Article 31(6) to (11) in accordance with this Regulation.	1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging with the authorities and Union bodies referred to in Article 31(6) to ~~(11)~~***(9) and 11*** in accordance with this Regulation. ***The Commission, the EU Customs Authority and the customs authorities shall use Europol's Secure Information Exchange Network Application (SIENA) when exchanging information with Europol.***	1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging **data** with the authorities and Union bodies referred to in Article ~~31(6) to (11)~~**31** in accordance with this Regulation.	1. The Commission, the EU Customs Authority and the customs authorities shall use the EU Customs Data Hub when exchanging ***data*** with the authorities and Union bodies referred to in Article 31(6) to (11) in accordance with this Regulation. Text Origin: Council Mandate	G
Article 37(2)						
G	659	2. For the Union other formalities and systems listed in the Annex to Regulation (EU)	2. For the Union other formalities and systems listed in the Annex to Regulation (EU)	~~2. For the Union other formalities and systems listed in the Annex to Regulation (EU)~~	*deleted*	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	2022/2399, the EU Customs Data Hub shall ensure interoperability through the EU Single Window Environment for Customs established by that Regulation.	2022/2399, the EU Customs Data Hub shall ensure interoperability through the EU Single Window Environment for Customs established by that Regulation.	~~2022/2399, the EU Customs Data Hub shall ensure interoperability through the EU Single Window Environment for Customs established by that Regulation.~~ ***[Covered by Article 29 (f)]***	
Article 37(3)				
Y	*660*	*3.* Where authorities other than customs authorities or Union bodies make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.	3. Where authorities other than customs authorities or Union bodies***, or authorities from third countries*** make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub.	3. Where authorities other than customs authorities or Union bodies make use of electronic means established by, used to achieve the objectives of, or referred to in Union legislation, the cooperation may take place by means of interoperability of those electronic means with the EU Customs Data Hub. Text Origin: Commission Proposal	Y
Article 37(4)				
Y	661	4. Where authorities other than customs authorities do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.	4. Where authorities other than customs authorities***, including authorities from third countries,*** do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of	4. Where authorities other than customs authorities do not make use of electronic means established by, used to achieve the objectives of, or referred to in, Union legislation, those authorities may use the specific services and systems of the EU Customs Data Hub in accordance with Article 31.	Y

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			the EU Customs Data Hub in accordance with Article 31.		Text Origin: Commission Proposal
Article 37(5)					
G	662	5. The Commission shall adopt, by means of implementing acts, the rules for technical modalities for interoperability and connection referred to in paragraphs 3 and 4. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the rules for technical modalities for interoperability and connection referred to in paragraphs 3 and 4. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the ~~rules for~~ technical ~~modalities~~ **arrangements** for interoperability and connection ~~referred to in~~ **pursuant to** paragraphs 3 and 4. Those implementing acts shall be adopted in accordance with the ~~advisory~~ **examination** procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the ~~*rules for*~~ technical ~~*modalities*~~ ***arrangements*** for interoperability and connection ~~*referred to in*~~ ***pursuant to*** paragraphs 3 and 4. Those implementing acts shall be adopted in accordance with the ~~*advisory*~~ ***examination*** procedure referred to in Article 262(4). Text Origin: Council Mandate
Article 38					
Y	663	Article 38 Exchange of additional information between customs authorities and economic operators	Article 38 Exchange of additional information between customs authorities and economic operators	~~Article 38~~ Exchange of additional information between customs authorities and economic operators ***(Moved to Article 18d)***	~~*Article 38*~~ Exchange of additional information between customs authorities and economic operators ***(Moved to Article 18d)*** Text Origin: Council Mandate
Article 38(1)					
G	664	1. Customs authorities and economic operators may exchange any information not specifically required under the customs	1. Customs authorities and economic operators may exchange any information not specifically required under the customs	1. Customs authorities and economic operators may exchange any information not specifically required under the customs	1. Customs authorities and economic operators may exchange any information not specifically required under the customs

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the electronic systems of economic operators by the customs authorities.	legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the electronic systems of economic operators by the customs authorities.	legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the electronic systems of economic operators by the customs authorities.	legislation, in particular for the purpose of mutual cooperation in the identification and counteraction of risk. That exchange may take place under a written agreement and may include access to the electronic systems of economic operators by the customs authorities. Text Origin: Commission Proposal	
Article 38(2)						
G	665	2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise or unless the provisions in force provide otherwise.	2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise or unless the provisions in force provide otherwise.	2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise or unless the provisions in force provide otherwise.	2. Any information provided by one party to the other in the course of the cooperation referred to in paragraph 1 shall be confidential unless both parties agree otherwise or unless the provisions in force provide otherwise. Text Origin: Commission Proposal	G
Article 39						
Y	666	Article 39 Provision of information by the customs authorities	Article 39 Provision of information by the customs authorities	~~Article 39~~ Provision of information by the customs authorities ***(Moved to Article 18e)***	~~*Article 39*~~ Provision of information by the customs authorities ***(Moved to Article 18e)*** Text Origin: Council Mandate	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 39(1)						
G	667	1. Any person may request information concerning the application of the customs legislation from the customs authorities. The customs authorities may refuse such a request where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.	1. Any person may request information concerning the application of the customs legislation from the customs authorities. The customs authorities may refuse such a request where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.	1. Any person may request information concerning the application of the customs legislation from the customs authorities. The customs authorities may refuse such a request where it does not relate to an activity pertaining to international trade in goods that is actually envisaged.	1. Any person may request information concerning the application of the customs legislation from the customs authorities. The customs authorities may refuse such a request where it does not relate to an activity pertaining to international trade in goods that is actually envisaged. Text Origin: Commission Proposal	G
Article 39(2)						
G	668	2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the internet.	2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the internet.	2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the internet.	2. Customs authorities shall maintain a regular dialogue with economic operators and other authorities involved in international trade in goods. They shall promote transparency by making the customs legislation, general administrative rulings and application forms freely available, wherever practical without charge, and through the internet. Text Origin: Commission Proposal	G
Article 39(2a)						
Y	668a		***2a. A comprehensive and user-friendly digital interface***		***2a. A comprehensive and user-friendly digital interface***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		shall also provide access to all information related to autonomous measures, including tariffs, quotas, sanctions, and embargoes with the aim of enhancing companies' compliance with these measures. This shall also promote greater coherence among various autonomous measures.		***shall also provide access to all information related to measures, including tariffs, quotas, sanctions, and embargoes with the aim of enhancing companies' compliance with these measures. This shall also promote greater coherence among various autonomous measures.*** Text Origin: EP Mandate
Chapter V				
668b			**Chapter V** **Other provisions**	
Article 39a				
668c			**Article 39a** **Responsibility for the EU Customs Data Hub**	
Article 39a(1)				
668d			**1. The Commission shall be responsible for the development, operation and maintenance of the EU Customs Data Hub.**	
Article 39a(2)				
668e			**2. As soon as the EU Customs Authority is operational, and after consulting the Member States, the Commission may entrust the**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			responsibilities for the EU Customs Data Hub to the EU Customs Authority.	
Article 39a(3)				
Y 668f			**3. The responsibilities for EU Customs Data Hub in paragraph 1 include:**	Y
Article 39a(3), point (a)				
Y 668g			**(a) the establishment of technical requirements for the performance of the EU Customs Data Hub, which shall include service levels of performance, availability and resilience;**	Y
Article 39a(3), point (b)				
Y 668h			**(b) the establishment of a data quality framework;**	Y
Article 39a(3), point (b)				
Y 668i			**(c) the development and maintenance of the EU Customs Data Hub;**	Y
Article 39a(3), point (c)				
Y 668j			**(d) the implementation of the EU Customs Data Hub functionalities and features provided for in Article 29(1);**	Y
Article 39a(3), point (e)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Y	668k		**(e) the elaboration, where appropriate, in cooperation with the Member States, of the technical specifications to process data within the EU Customs Data Hub;**	Y
Article 39a(3), point (d)				
Y	668l		**(f) the training of and support to EU Customs Data Hub users.**	Y
Article 39b				
Y	668m		**Article 39b** **Business continuity**	Y
Article 39b(1)				
Y	668n		**1. Infrastructure sites of EU Customs Data Hub shall be geographically dispersed to ensure the operation of the EU Customs Data Hub in the event of failure of one of its sites.**	Y
Article 39b(2), first subparagraph				
Y	668o		**2. The Commission and the EU Customs Authority shall ensure that business continuity measures are in place, including redundancy, failover mechanisms and data recovery protocols. These measures should ensure that the EU**	Text Origin: Council Mandate Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			Customs Data Hub shall operate even in situations of serious crises.		
Article 39b(2), second subparagraph					
Y	668p		**To that end, the Commission shall adopt implementing acts providing for the procedures to follow in the event of unavailability or failure of the EU Customs Data Hub. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Article 39b(3)					
Y	668q		**3. The Commission or the EU Customs Authority, where the responsibility for the EU Customs Data Hub is entrusted to it, shall carry out procedures and technical solutions to reinforce the uninterrupted availability of the EU Customs Data Hub.**		Y
Article 39c					
G	668r		**Article 39c** **Derogations**	***Article 39c*** ***Derogations*** Text Origin: Council Mandate	G
Article 39c(1), first subparagraph					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G 668s			**1. In exceptional and duly justified circumstances the Commission may, on a request made by one or several Member States, adopt implementing decisions authorising those Member States to use functionally equivalent electronic services or systems other than those implemented in the EU Customs Data Hub or to use other than electronic data-processing techniques for functionalities implemented in the EU Customs Data Hub.**	***1. In exceptional and duly justified circumstances the Commission may, on a request made by one or several Member States, adopt implementing decisions authorising those Member States to use functionally equivalent electronic services or systems other than those implemented in the EU Customs Data Hub or to use other than electronic data-processing techniques for functionalities implemented in the EU Customs Data Hub.*** Text Origin: Council Mandate	G
Article 39c(1), second subparagraph					
G 668t			**Such a decision:**	***Such a decision:*** Text Origin: Council Mandate	G
Article 39c(1), second subparagraph, point (a)					
G 668u			**(a) shall not affect the functioning of EU Customs Data Hub and the completeness of the stored data unless other than electronic data-processing techniques are used;**	***(a) shall not affect the functioning of EU Customs Data Hub and the completeness of the stored data unless other than electronic data-processing techniques are used;*** Text Origin: Council Mandate	G
Article 39c(1), second subparagraph, point (b)					

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	668v			**(b) shall be justified by the specific situation of the Member State or Member States requesting it;**	***(b) shall be justified by the specific situation of the Member State or Member States requesting it;*** Text Origin: Council Mandate	G
	Article 39c(1), second subparagraph, point (c)					
G	668w			**(c) shall be limited in time, reviewed periodically and revoked where no longer justified;**	***(c) shall be limited in time, reviewed periodically and revoked where no longer justified;*** Text Origin: Council Mandate	G
	Article 39c(1), second subparagraph, point (d)					
G	668x			**(d) shall be granted only if it does not affect the exchange of information between the requesting Member State and other Member States and the EU Customs Authority or the exchange and storage of information in other Member States for the purpose of the application of the customs legislation;**	***(d) shall be granted only if it does not affect the exchange of information between the requesting Member State and other Member States and the EU Customs Authority or the exchange and storage of information in other Member States for the purpose of the application of the customs legislation;*** Text Origin: Council Mandate	G
	Article 39c(1), second subparagraph, point (e)					
G	668y			**(e) shall not in no case result in the permanent exclusion of the requesting Member State**	***(e) shall not in no case result in the permanent exclusion of the requesting Member State from using the EU Customs Data Hub.***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			from using the EU Customs Data Hub.	Text Origin: Council Mandate
Article 39c(1), third subparagraph				
G 668z			**That implementing decision may be extended in duly justified cases on the request made by the Member State or Member States concerned.**	***That implementing decision may be extended in duly justified cases on the request made by the Member State or Member States concerned.*** Text Origin: Council Mandate
Article 40				
G 669	Article 40 Information and supporting documents	Article 40 Information and supporting documents	~~Article 40~~ Information and supporting documents ***[Moved to Title V, Article 59b]***	~~*Article 40*~~ Information and supporting documents ***[Moved to Title V, Article 59b]*** Text Origin: Council Mandate
Article 40(1)				
G 670	1. When providing or making available the data and information required for the specific customs procedure under which goods are placed or intended to be placed, persons shall provide or make available digital copies of original paper documents, where such paper originals exist, used to obtain that data and information.	1. When providing or making available the data and information required for the specific customs procedure under which goods are placed or intended to be placed, persons shall provide or make available digital copies of original paper documents, where such paper originals exist, used to obtain that data and information.	1. When providing or making available the data and information required for the specific customs procedure under which goods are placed or intended to be placed, persons shall provide or make available digital copies of original paper documents, where such paper originals exist, used to obtain that data and information.	1. When providing or making available the data and information required for the specific customs procedure under which goods are placed or intended to be placed, persons shall provide or make available digital copies of original paper documents, where such paper originals exist, used to obtain that data and information.

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 40(2)						
Y	671	2. Until the date set out in Article 266(3), when a customs declaration is lodged, the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodgement.	2. Until the date set out in Article 266(3), when a customs declaration is lodged, the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodgement.	2. Until ~~the date set out in Article 266(3)~~**31 December 2037** , when a customs declaration is lodged, the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodgement.	2. Until the date set out in Article 266(3), when a customs declaration is lodged, the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodgement. Text Origin: EP Mandate	Y
Article 40(3)						
G	672	3. The supporting documents for the applicable Union non-customs formalities listed in the Annex to Regulation (EU) 2022/2399 shall be deemed to have been provided or made available or to be in the possession of the declarant if the customs authorities are able to obtain the necessary data from the corresponding Union non-customs systems through the European Union Customs Single Window Certificates Exchange System in	3. The supporting documents for the applicable Union non-customs formalities listed in the Annex to Regulation (EU) 2022/2399 shall be deemed to have been provided or made available or to be in the possession of the declarant if the customs authorities are able to obtain the necessary data from the corresponding Union non-customs systems through the European Union Customs Single Window Certificates Exchange System in	3. The supporting documents for the applicable Union non-customs formalities listed in the Annex to Regulation (EU) 2022/2399 shall be deemed to have been provided or made available or to be in the possession of the declarant if the customs authorities are able to obtain the necessary data from the corresponding Union non-customs systems through the European Union Customs Single Window Certificates Exchange System in	3. The supporting documents for the applicable Union non-customs formalities listed in the Annex to Regulation (EU) 2022/2399 shall be deemed to have been provided or made available or to be in the possession of the declarant if the customs authorities are able to obtain the necessary data from the corresponding Union non-customs systems through the European Union Customs Single Window Certificates Exchange System in	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		accordance with Article 10(1), points (a) and (c), of that Regulation.	accordance with Article 10(1), points (a) and (c), of that Regulation.	accordance with Article 10(1), points (a) and (c)~~,~~ of that Regulation.	accordance with Article 10(1), points (a) and (c)~~,~~ of that Regulation. Text Origin: Council Mandate	
	Article 40(4)					
G	673	4. Supporting documents shall also be provided by persons where necessary for customs risk management and controls.	4. Supporting documents shall also be provided by persons where necessary for customs risk management and controls.	4. Supporting documents shall also be provided by persons where necessary for customs risk management and controls.	4. Supporting documents shall also be provided by persons where necessary for customs risk management and controls. Text Origin: Commission Proposal	G
	Article 40(5)					
G	674	5. Without prejudice to other legislation applied by the customs authorities, customs authorities may authorise economic operators to draw up the supporting documents referred to in paragraph 3.	5. Without prejudice to other legislation applied by the customs authorities, customs authorities may authorise economic operators to draw up the supporting documents referred to in paragraph 3.	5. Without prejudice to other legislation applied by the customs authorities, customs authorities may authorise economic operators to draw up the supporting documents referred to in paragraph 3.	5. Without prejudice to other legislation applied by the customs authorities, customs authorities may authorise economic operators to draw up the supporting documents referred to in paragraph 3. Text Origin: Commission Proposal	G
	Article 40(6)					
Y	675	6. Unless otherwise stated for specific documents, the person concerned shall, for the purposes of customs controls, keep the documents and information for at least 3 years, by any means	6. Unless otherwise stated for specific documents, the person concerned shall, for the purposes of customs controls, keep the documents and information for at least 3 years, by any means	6. Unless otherwise stated for specific documents, the person concerned shall, for the purposes of customs controls, keep the documents and information for at least ~~3~~**10** years, by any means	6. Unless otherwise stated for specific documents, the person concerned shall, for the purposes of customs controls, keep the documents and information for at least 3 years, by any means	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	accessible by and acceptable to the customs authorities. That period shall run:	accessible by and acceptable to the customs authorities. That period shall run:	accessible by and acceptable to the customs authorities. That period shall run:	accessible by and acceptable to the customs authorities. That period shall run: Text Origin: EP Mandate
Article 40(6), point (a)				
G 676	(a) from the end of the year in which the goods are released;	(a) from the end of the year in which the goods are released;	(a) from the end of the year in which the goods are released;	(a) from the end of the year in which the goods are released; Text Origin: Commission Proposal
Article 40(6), point (b)				
G 677	(b) from the end of the year in which they cease to be subject to customs supervision, in the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use;	(b) from the end of the year in which they cease to be subject to customs supervision, in the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use;	(b) from the end of the year in which they cease to be subject to customs supervision, in the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use;	(b) from the end of the year in which they cease to be subject to customs supervision, in the case of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use; Text Origin: Commission Proposal
Article 40(6), point (c)				
Y 678	(c) from the end of the year in which the customs procedure concerned has been discharged or temporary storage has ended, in the case of goods placed under another customs procedure or of goods in temporary storage.	(c) from the end of the year in which the customs procedure concerned has been discharged or temporary storage has ended, in the case of goods placed under another customs procedure or of goods in temporary storage.	(c) from the end of the year in which the customs procedure concerned has been discharged or temporary storage has ended, in the case of goods placed under ~~another~~**a special** customs procedure or of goods in temporary storage.	(c) from the end of the year in which the customs procedure concerned has been discharged or temporary storage has ended, in the case of goods placed under another customs procedure or of goods in temporary storage. Text Origin: EP Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 40(7)					
G 679	7. Without prejudice to Article 182(4), where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for 3 years beyond the time limit provided for in paragraph 6 of this Article.	7. Without prejudice to Article 182(4), where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for 3 years beyond the time limit provided for in paragraph 6 of this Article.	7. Without prejudice to Article 182(4), where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for 3 years beyond the time limit provided for in paragraph 6 of this Article.	7. Without prejudice to Article 182(4), where a customs control in respect of a customs debt shows that the relevant entry in the accounts has to be corrected and the person concerned has been notified of this, the documents and information shall be kept for 3 years beyond the time limit provided for in paragraph 6 of this Article. Text Origin: Commission Proposal	G
Article 40(8)					
G 680	8. Where an appeal has been lodged or where administrative or judicial proceedings have begun, the documents and information shall be kept for the period provided for in paragraph 1 or until the appeals procedure or the administrative or judicial proceedings are terminated, whichever is the latest.	8. Where an appeal has been lodged or where administrative or judicial proceedings have begun, the documents and information shall be kept for the period provided for in paragraph 1 or until the appeals procedure or the administrative or judicial proceedings are terminated, whichever is the latest.	8. Where an appeal has been lodged or where administrative or judicial proceedings have begun, the documents and information shall be kept for the period provided for in paragraph ~~1~~**6** or until the appeals procedure or the administrative or judicial proceedings are terminated, whichever is the latest.	8. Where an appeal has been lodged or where administrative or judicial proceedings have begun, the documents and information shall be kept for the period provided for in paragraph ~~1~~***6*** or until the appeals procedure or the administrative or judicial proceedings are terminated, whichever is the latest. Text Origin: Council Mandate	G
Title IIIa					
Y 680a		***Title IIIa***			Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		EU SINGLE WINDOW ENVIRONMENT FOR CUSTOMS		
Article 40a				
680b		***Article 40a Establishment of an EU Single Window Environment for Customs***		
Article 40a(1)				
680c		***1. An EU Single Window Environment for Customs is established. It shall include the EU Customs Data Hub referred to in Article 29 and the Union non-customs systems referred to in Annex Ia.***		
Article 40a(2)				
680d		***2. The Commission shall interconnect the EU Customs Data Hub with the Union non-customs systems by the dates set out in Annex Ia and enable information about the Union non-customs formalities listed therein to be exchanged.***		
Article 40a(3)				
680e		***3. The Commission is empowered to adopt delegated acts in accordance with Article***		

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		261 to amend Annex Ia, as regards the Union non-customs formalities, their respective Union non-customs systems as laid down in Union legislation other than customs legislation, and the date for the establishment of the interconnections referred to in paragraph 2 of this Article.		
Article 40b				
Y 680f		***Article 40b Government to Government digital cooperation for Union non-customs formalities***		Y
Article 40b(1)				
Y 680g		***1. For each of the Union non-customs formalities listed in Annex Ia, EU CSW-CERTEX shall enable information to be exchanged between the EU Customs Data Hub and the relevant Union non-customs systems for the following purposes:***		Y
Article 40b(1), point (a)				
Y 680h		***(a) making the relevant data available to customs authorities for them to perform the necessary verification of those formalities in***		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		accordance with this Regulation in an automated manner;		
Article 40b(1), point (b)				
Y 680i		***(b) making the relevant data available to partner competent authorities for them to perform quantity management of authorised goods in Union non-customs systems based on the goods declared to customs authorities and released by those authorities;***		Y
Article 40b(1), point (c)				
Y 680j		***(c) facilitating and supporting the integration of procedures between customs authorities and partner competent authorities, for the fully automated fulfilment of the formalities required to place the goods under a customs procedure or to re-export them, and the cooperation concerning the coordination of controls in accordance with Article 43(3) of this Regulation;***		Y
Article 40b(1), point (d)				
Y 680k		***(d) enabling any other automated data transfer between customs authorities and the***		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		relevant partner competent authorities required by Union legislation establishing Union non-customs formalities, without prejudice to the national use of that data.		
Article 40b(2)				
Y 680l		***2. For each of the Union non-customs formalities listed in Annex Ia, EU CSW-CERTEX shall provide the following functionalities:***		Y
Article 40b(2), point (a)				
Y 680m		***(a) aligning customs and non-customs terminology where possible, and identifying the customs procedure or the re-export for which the supporting document can be used, based on the administrative decision of the partner competent authority indicated in the supporting document; and***		Y
Article 40b(2), point (b)				
Y 680n		***(b) transforming, where necessary, the format of the data required to fulfil the relevant Union non-customs formalities into a format of data compatible with the customs declaration or***		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		re-export declaration and vice versa without changing the content of the data.		
Article 40b(3)				
680o		***3. The Commission is empowered to adopt delegated acts in accordance with Article 261 supplementing this Regulation by specifying the data elements to be exchanged through EU CSW-CERTEX in accordance with paragraph 1 of this Article.***		
Article 40c				
680p		***Article 40c Business to Government digital cooperation for Union non-customs formalities***		
Article 40c(1)				
680q		***1. The Commission shall adopt implementing acts, determining which of the Union non-customs formalities listed in Annex Ia fulfil the following criteria:***		
Article 40c(1), point (a)				
680r		***(a) there is a degree of overlap between data to be provided to customs and data to***		

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		be included in the non-customs supporting documents required for the Union non-customs formalities listed in Annex Ia;		
Article 40c(1), point (b)				
Y 680s		***(b) the number of non-customs supporting documents issued in the Union for the specific formality is not negligible;***		Y
Article 40c(1), point (c)				
Y 680t		***(c) the corresponding Union non-customs system referred to in Annex Ia can identify the economic operators by means of their EORI number;***		Y
Article 40c(1), point (d)				
Y 680u		***(d) the applicable Union legislation other than customs legislation allows the fulfilment of the specific formality through the EU Customs Data Hub in accordance with Article 11.***		Y
Article 40c(2)				
Y 680v		***2. Where a Union non-customs formality has been identified as fulfilling the criteria of paragraph 1, economic operators may provide an***		Y

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement
				integrated data set containing all the relevant information required for the fulfilment of the applicable customs formalities and Union non-customs formalities jointly, in the EU Customs Data Hub.				
	Article 40c(3)							
Y	680w			***3. The integrated data set referred to in paragraph 2 shall be deemed to constitute the submission of data required by partner competent authorities for the Union non-customs formalities listed in Annex Ia.***				Y
	Article 40d							
Y	680x			***Article 40d*** ***Use of the EORI by partner competent authorities***				Y
	Article 40d, first paragraph							
Y	680y			***In carrying out their duties, partner competent authorities shall have access to the EORI number for the purpose of validating the relevant data on economic operators.***				Y
	Article 40e							
Y	680z			***Article 40e***				Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		National coordinators for the EU Single Window Environment for Customs		
Article 40e, first paragraph				
Y 680aa		***Each Member State shall designate a national coordinator for the EU Single Window Environment for Customs. The national coordinator shall carry out the following tasks in order to support the implementation of this Regulation:***		Y
Article 40e, first paragraph, point (a)				
Y 680ab		***(a) act as national contact point for the Commission for all matters relating to the implementation the EU Single Window Environment for Customs; and***		Y
Article 40e, first paragraph, point (b)				
Y 680ac		***(b) promote and support, on a national level, the cooperation between customs authorities and national partner competent authorities.***		Y
Article 40f				
Y 680ad		***Article 40f Monitoring and reporting***		Y
Article 40f(1)				

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement
Y	680ae			***1. The Commission shall regularly monitor the functioning of the EU Single Window Environment for Customs, taking into account, inter alia, information relevant for monitoring purposes and provided by the Member States.***				
	Article 40f(2)							
Y	680af			***2. By 31 December 2027 and every year thereafter, the Commission shall submit to the European Parliament and to the Council a report on the implementation of this Regulation. That report shall include an overview of Union non-customs formalities included in Union legislation and the Commission's legislative proposals.***				
	Article 40f(3)							
Y	680ag			***3. By 31 December 2027 and every three years thereafter, the report referred to in paragraph 2 shall also include information on the monitoring and evaluation carried out in accordance with paragraphs 1 and 2, respectively, including the***				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		impact on economic operators, and in particular on small and medium-sized enterprises.		
Title IV				
681	Title IV CUSTOMS SUPERVISION, CUSTOMS CONTROLS AND RISK MANAGEMENT	Title IV CUSTOMS SUPERVISION, CUSTOMS CONTROLS AND RISK MANAGEMENT	Title IV CUSTOMS SUPERVISION, **RISK MANAGEMENT AND** CUSTOMS CONTROLS ~~AND RISK MANAGEMENT~~	Title IV CUSTOMS SUPERVISION, ***RISK MANAGEMENT AND*** CUSTOMS CONTROLS ~~*AND RISK MANAGEMENT*~~ Text Origin: Council Mandate
Chapter 1				
682	Chapter 1 Customs supervision	Chapter 1 Customs supervision	Chapter 1 Customs supervision	Chapter 1 Customs supervision Text Origin: Commission Proposal
Article 41				
683	Article 41 Customs supervision	Article 41 Customs supervision	Article 41 Customs supervision	Article 41 Customs supervision Text Origin: Commission Proposal
Article 41(1)				
684	1. Goods to be brought into or to be taken out of the customs territory of the Union shall be under customs supervision and may be subject to customs controls.	1. Goods to be brought into or to be taken out of the customs territory of the Union shall be under customs supervision and may be subject to customs controls.	1. Goods to be brought into ~~or to be taken out of~~ the customs territory of the Union shall be under customs supervision and may be subject to **risk mitigation measures based on the data on**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			those goods provided or made available in the EU Customs ~~controls~~**Data Hub**.	
Article 41(1a)				
684a			**1a. Goods brought into the customs territory of the Union shall be under customs supervision from the time of their entry in the customs territory of the Union.**	
Article 41(1b)				
684b			**1b. Union goods placed under the export or outward processing procedure shall remain under customs supervision until they are taken out from the customs territory of the Union, abandoned to the State or destroyed, or until the customs declaration or data provided or made available for export or outward processing procedure are invalidated.**	
Article 41(1c)				
684c			**1c. Union goods placed under internal transit procedure shall remain under customs supervision until the customs authorities discharge the**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			procedure in accordance with Article 105(2).	
Article 41(1d)				
684d			**1d. Where applicable, in cases referred to paragraph 1, 1a, 1b and 1c goods shall be subject to other legislation applied by the customs authorities.**	
Article 41(1e)				
684e			**1e. Goods shall not be removed from the customs supervision without the permission of the customs authorities.**	
Article 41(2)				
685	2. Goods brought into the customs territory of the Union shall remain under such supervision for as long as is necessary to determine their customs status.	2. Goods brought into the customs territory of the Union shall remain under such supervision ~~*for as long as is necessary*~~ to determine their customs status.	2. Goods brought into the customs territory of the Union shall remain under such supervision ~~for as long as is necessary to determine~~**until:** **(a) in the case of Union goods, without prejudice to Article 135(5),** their customs status **is confirmed;** **(b) in the case of non-Union goods, their customs status is changed, or the goods are taken**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			out of the customs territory of the Union or destroyed.	
Article 41(3)				
686	3. Non-Union goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or they are destroyed.	3. Non-Union goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or they are destroyed.	~~3. Non-Union goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or they are destroyed.~~	
Article 41(4)				
687	4. Upon entry into the customs territory of the Union, Union goods shall be subject to customs supervision until their customs status is confirmed, unless they are placed under the end-use procedure.	4. Upon entry into the customs territory of the Union, Union goods shall be subject to customs supervision until their customs status is confirmed, unless they are placed under the end-use procedure.	~~4. Upon entry into the customs territory of the Union, Union goods shall be subject to customs supervision until their customs status is confirmed, unless they are placed under the end-use procedure.~~	
Article 41(5)				
688	5. Union goods placed under the end-use procedure shall be subject to customs supervision in the following cases:	5. Union goods placed under the end-use procedure shall be subject to customs supervision in the following cases:	~~5. Union goods placed under the end-use procedure shall be subject to customs supervision in the following cases:~~	
Article 41(5), point (a)				
689	(a) where the goods are suitable for repeated use, for a period not exceeding 2 years after the date of their first use for the purposes laid down for applying	(a) where the goods are suitable for repeated use, for a period not exceeding 2 years after the date of their first use for the purposes laid down for applying	~~(a) where the goods are suitable for repeated use, for a period not exceeding 2 years after the date of their first use for the purposes laid down for applying~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the duty exemption or reduced rate of duty;	the duty exemption or reduced rate of duty;	~~the duty exemption or reduced rate of duty;~~	
Article 41(5), point (b)				
Y 690	(b) until the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;	(b) until the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;	~~(b) until the goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;~~	Y
Article 41(5), point (c)				
Y 691	(c) until the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;	(c) until the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;	~~(c) until the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;~~	Y
Article 41(5), point (d)				
Y 692	(d) until the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.	(d) until the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid.	~~(d) until the goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate and the applicable import duty has been paid~~.	Y
Article 41(6)				
Y 693	6. Union goods released for export or placed under outward processing shall be subject to customs supervision until they are taken out of the customs territory of the Union, are abandoned to the State or destroyed or the customs declaration or relevant data on the export is invalidated.	6. Union goods released for export or placed under outward processing shall be subject to customs supervision until they are taken out of the customs territory of the Union, are abandoned to the State or destroyed or the customs declaration or relevant data on the export is invalidated.	~~6. Union goods released for export or placed under outward processing shall be subject to customs supervision until they are taken out of the customs territory of the Union, are abandoned to the State or destroyed or the customs declaration or relevant data on the export is invalidated.~~	Y

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Article 41(7)				
694	7. Union goods placed under internal transit shall be subject to customs supervision until they arrive to their destination in the customs territory of the Union.	7. Union goods placed under internal transit shall be subject to customs supervision until they arrive to their destination in the customs territory of the Union.	~~7. Union goods placed under internal transit shall be subject to customs supervision until they arrive to their destination in the customs territory of the Union.~~	
Article 41(8)				
695	8. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.	8. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.	8. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.	8. The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status. Text Origin: Commission Proposal
Article 42				
696	Article 42 Competent customs offices	Article 42 Competent customs offices	Article 42 Competent customs **~~offices~~authority** ***[Moved to Title I, Chapter 2a]***	Article 42 Competent customs ***~~offices~~authority*** ***[Moved to Title I, Chapter 2a]*** Text Origin: Council Mandate
Article 42(1)				
697	1. Except where other legislation applied by the customs authorities provides otherwise,	1. Except where other legislation applied by the customs authorities provides otherwise,	~~1. Except where other legislation applied by the customs authorities provides otherwise,~~	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		Member States shall determine the location and competence of their customs offices.	Member States shall determine the location and competence of their customs offices.	~~Member States shall determine the location and competence of their customs offices.~~ ***[Moved to Article 42a (1)]***	
	Article 42(1a)				
Y	697a			**1. The competent customs authority shall be as follows:**	Y
	Article 42(a), point (a)				
Y	697b			**(a) except for specific cases, for the decisions relating to the application of the customs legislation in accordance with Title I chapter 3, the customs authority of the Member State of establishment of the applicant;**	Y
	Article 42(a), point (b)				
Y	697c			**(b) for the activities to be carried out under Article 80 to 82, the customs authority competent for the customs office of first entry;**	Y
	Article 42(1a), point (a)				
Y	697d			**(c) for the activities to be carried out under Article 83 to 85, the customs authority competent for the customs office of first entry or the customs**	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			authority of the Member State where the goods are unloaded or transhipped, depending on the specific situation as referred to in paragraphs (1), (1a) and (1b) of Article 83;	
Article 42(a), point (d)				
Y 697e			**(d) for the activities to be carried out under Article 86 and Title V the customs authority of the Member State where the goods:**	Y
Article 42(a), point (d)(i)				
Y 697f			**(i) to be in temporary storage are located, including the place of ending of the transit procedure, depending on the specific situation; or**	Y
Article 42(a), point (d)(ii)				
Y 697g			**(ii) to be placed under a customs procedure are located;**	Y
Article 42(a), point (e)				
Y 697h			**(e) for the activities to be carried out under Title VII, with the exclusion of the activities linked to the placement of the goods in the customs procedure, the customs authority responsible for the place where**	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			the goods leave the customs territory of the Union.	
Article 42(2)				
698	2. Member States shall ensure that official opening hours of those offices are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.	2. Member States shall ensure that official opening hours of those offices are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.	~~2. Member States shall ensure that official opening hours of those offices are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.~~ ***[Moved to Article 42a (2)]***	
Article 42(3), first subparagraph -a				
698a			**2. By way of derogation from paragraph 1d:**	
Article 42(2a), point (a)				
698b			**(a) for the release for free circulation in case of distance sales where deemed importer is not making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, the customs authority of the Member State where the goods are to be delivered shall be responsible;**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 42(3), first subparagraph -a, point (a)				
698c			**(b) for cases where the importer or the exporter is the Trust and Check trader, the customs authority of the Member State of establishment of such importer, exporter or their customs representative shall be responsible;**	
Article 42(3), first subparagraph -a, point (b)				
698d			**(c) where the declarant has been authorised to use centralised clearance in accordance with Article 72, the customs authority of the Member State of establishment of that declarant.**	
Article 42(3), first subparagraph				
699	3. The competent customs office for supervising the placement of the goods under a customs procedure shall be the customs office responsible for the place where the importer or the exporter is established.	3. The competent customs office for supervising the placement of the goods under a customs procedure shall be the customs office responsible for the place where the importer or the exporter is established.	~~3. The competent customs office for supervising the placement of the goods under a customs procedure shall be the customs office responsible for the place where the importer or the exporter is established.~~	
Article 42(3), second subparagraph				
700	By way of derogation from the first subparagraph, the competent customs office for supervising the	By way of derogation from the first subparagraph, the competent customs office for supervising the	~~By way of derogation from the first subparagraph, the competent customs office for supervising the~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	placement of the goods under a customs procedure in relation to importers and exporters other than Trust and Check traders and deemed importers shall be the customs office responsible for the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down in Article 63(2).	placement of the goods under a customs procedure in relation to importers and exporters other than Trust and Check traders and deemed importers shall be the customs office responsible for the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down in Article 63(2).	~~placement of the goods under a customs procedure in relation to importers and exporters other than Trust and Check traders and deemed importers shall be the customs office responsible for the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down in Article 63(2).~~	
Article 42(4)				
Y	701 4. The customs office responsible for the place of establishment of the Trust and Check trader or the deemed importer shall:	701 4. The customs office responsible for the place of establishment of the Trust and Check trader or the deemed importer shall:	~~4. The customs office responsible for the place of establishment of the Trust and Check trader or the deemed importer shall:~~	701 4. The customs ~~office~~***authority*** responsible for the place of establishment of the Trust and Check trader or the deemed importer shall: Text Origin: EP Mandate
Article 42(4), point (a)				
Y	702 (a) supervise the placing of the goods under the customs procedure concerned;	702 (a) supervise the placing of the goods under the customs procedure concerned;	~~(a) supervise the placing of the goods under the customs procedure concerned;~~	
Article 42(4), point (b)				
Y	703 (b) carry out the customs controls for the verification of the information provided, and request	703 (b) carry out the customs controls for the verification of the information provided, and request	~~(b) carry out the customs controls for the verification of the information provided, and request~~	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		additional supporting documents if needed;	additional supporting documents if needed;	~~additional supporting documents if needed;~~	
Article 42(4), point (c)					
Y	704	(c) where justified, request the customs office responsible for the place of dispatch or final destination of the goods to carry out a customs control;	(c) where justified, request the customs office responsible for the place of dispatch or final destination of the goods to carry out a customs control;	~~(c) where justified, request the customs office responsible for the place of dispatch or final destination of the goods to carry out a customs control;~~	Y
Article 42(4), point (d)					
Y	705	(d) where there is a risk that requires action as soon as the goods arrive to the customs territory of the Union or before they leave the customs territory of the Union, request the customs office responsible for the place where the goods enter or exit to perform customs controls;	(d) where there is a risk that requires action as soon as the goods arrive to the customs territory of the Union or before they leave the customs territory of the Union, request the customs office responsible for the place where the goods enter or exit to perform customs controls;	~~(d) where there is a risk that requires action as soon as the goods arrive to the customs territory of the Union or before they leave the customs territory of the Union, request the customs office responsible for the place where the goods enter or exit to perform customs controls;~~	Y
Article 42(4), point (e)					
Y	706	(e) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.	(e) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.	~~(e) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.~~	Y
Article 42(5)					
Y	707	5. The customs office responsible for the place of dispatch or final destination of the goods, or, pursuant to paragraph 4,	5. The customs office responsible for the place of dispatch or final destination of the goods, or, pursuant to paragraph 4,	~~5. The customs office responsible for the place of dispatch or final destination of the goods, or, pursuant to paragraph 4,~~	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	point (d) for the place where the goods enter or exit the customs territory of the Union, shall carry out the customs controls requested by the customs office responsible for the place of establishment of the importer and provide that customs office with the results of these controls, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union.	point (d) for the place where the goods enter or exit the customs territory of the Union, shall carry out the customs controls requested by the customs office responsible for the place of establishment of the importer and provide that customs office with the results of these controls, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union.	~~point (d) for the place where the goods enter or exit the customs territory of the Union, shall carry out the customs controls requested by the customs office responsible for the place of establishment of the importer and provide that customs office with the results of these controls, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union.~~	
Article 42(6)				
Y	708	6. The competent customs offices shall have access to the information necessary for ensuring the correct application of the legislation.	6. The competent customs ~~offices~~ **authorities** shall have access to the information necessary for ensuring the correct application of the legislation.	Y
Article 42(6a)				
Y	708a		**6a. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 1, point (a) of this Article.**	***6a. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 1, point (a) of this Article.*** Text Origin: Council Mandate Y
Article 42(7)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	709	7. The Commission shall specify, by means of implementing acts, the procedural rules for determining the competent customs offices other than the one referred to in paragraph 3, including customs offices of entry and customs offices of exit and the procedural rules for cooperation between customs offices as referred to in paragraph 5. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall specify, by means of implementing acts, the procedural rules for determining the competent customs offices other than the one referred to in paragraph 3, including customs offices of entry and customs offices of exit and the procedural rules for cooperation between customs offices as referred to in paragraph 5. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall specify, by means of implementing acts, the ~~procedural rules for determining~~**tasks that** the competent customs ~~offices other than the one referred to in paragraph 3, including customs offices of entry and customs offices of exit and the procedural rules for cooperation between customs offices as referred to in paragraph 5~~**authorities shall be responsible for under this Article**. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Text Origin: EP Mandate	Y
	Article 42a				
G	709a		**Article 42a** **Operational rules on the competent customs offices** ***[Moved to Title I, Chapter 2a]***	***Article 42a*** ***Operational rules on the competent customs offices*** ***[Moved to Title I, Chapter 2a]*** Text Origin: Council Mandate	G
	Article 42a(1)				
G	709b		**1. Except where other legislation applied by the customs authorities provides otherwise, Member States shall determine the location and**	***1. Except where other legislation applied by the customs authorities provides otherwise, Member States shall determine***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			competence of their customs offices. ***[Moved from Article 42 (1)]***	***the location and competence of their customs offices.*** Text Origin: Council Mandate
Article 42a(2)				
G 709c			**2. Member States shall ensure that official opening hours of their customs offices are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.** ***[Moved from Article 42 (2)]***	***2. Member States shall ensure that official opening hours of their customs offices are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.*** Text Origin: Council Mandate
Chapter 2				
G 710	Chapter 2 Customs controls	Chapter 2 Customs controls	Chapter ~~2~~**3** Customs controls ***[Chapter 2 and Chapter 3 switch/swap places]***	Chapter ~~2~~*3* Customs controls Text Origin: Council Mandate
Article 43				
G 711	Article 43 Customs controls	Article 43 Customs controls	Article 43 Customs controls	Article 43 Customs controls Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 43(1)				
712	1. Without prejudice to the provisions in Chapter 3 of this Title, the customs authorities may carry out any customs controls they deem necessary, including random controls.	1. Without prejudice to the provisions in Chapter 3 of this Title, the customs authorities may carry out any customs controls they deem necessary, including random controls.	1. Without prejudice to the provisions in Chapter ~~3~~ **2** of this Title, the customs authorities may carry out any customs controls they deem necessary, including random controls.	1. Without prejudice to the provisions in Chapter ~~3~~ ***2*** of this Title, the customs authorities may carry out any customs controls they deem necessary, including random controls. Text Origin: Council Mandate
Article 43(2)				
713	2. Customs controls may in particular consist of examining goods, taking samples, verifying the authenticity, integrity, accuracy and completeness of the data provided by any person and the existence, authenticity, accuracy and validity of documents, examining the accounts and commercial records and data sources of economic operators, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts. When necessary, customs controls include processing of the electronic data, including data source of the data provided to the EU Customs Data Hub.	2. Customs controls may in particular consist of examining goods, taking samples, verifying the authenticity, integrity, accuracy and completeness of the data provided by any person and the existence, authenticity, accuracy and validity of documents, examining the accounts and commercial records and data sources of economic operators, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts. When necessary, customs controls include processing of the electronic data, including data source of the data provided to the EU Customs Data Hub.	2. Customs controls may in particular consist of examining goods, taking samples, verifying the authenticity, integrity, accuracy and completeness of the data provided **or made available** by any person and the existence, authenticity, accuracy and validity of documents, examining the accounts and commercial records and data sources of economic operators, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts. When necessary, customs controls include processing of the electronic data, including ~~data~~**the** source of the data provided **or made available** to the EU Customs Data Hub.	2. Customs controls may in particular consist of examining goods, taking samples, verifying the authenticity, integrity, accuracy and completeness of the data provided ***or made available*** by any person and the existence, authenticity, accuracy and validity of documents, examining the accounts and commercial records and data sources of economic operators, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts. When necessary, customs controls include processing of the electronic data, including ~~*data*~~***the*** source of the data provided ***or made available*** to the EU Customs Data Hub.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 43(3)				
714	3. Where, in respect of the same goods, controls other than customs controls are to be performed by other authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities having the coordinating role.	3. Where, in respect of the same goods, controls other than customs controls are to be performed by other authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities having the coordinating role.	3. Where, in respect of the same goods, controls other than customs controls are to be performed by other authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities **carrying out the control** having the coordinating role.	3. Where, in respect of the same goods, controls other than customs controls are to be performed by other authorities, customs authorities shall, in close cooperation with those other authorities, endeavour to have those controls performed, wherever possible, at the same time and place as customs controls (one-stop-shop), with customs authorities ***carrying out the control*** having the coordinating role. Text Origin: Council Mandate
Article 43(3a)				
714a			**4. The customs authorities may decide to carry out controls at a place designated by them.**	***4. The customs authorities may decide to carry out controls at a place designated by them.*** Text Origin: Council Mandate
Article 44				
715	Article 44 Verification of the data provided	Article 44 Verification of the data provided	Article 44 Verification of the data provided **or made available**	Article 44 Verification of the data provided ***or made available*** Text Origin: Council Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 44(1)					
G 716	1. The customs authorities may, for the purpose of verifying the accuracy of the data provided by persons to the customs authorities:	1. The customs authorities may, for the purpose of verifying the accuracy of the data provided by persons to the customs authorities:	1. **From the moment the data is provided or made available by persons to** the customs authorities**, those authorities** ~~may~~, for the purpose of verifying the accuracy of ~~the data provided by persons to the customs authorities:~~**such data, may :**	1. ***From the moment the data is provided or made available by persons to*** the customs authorities***, those authorities*** ~~*may*~~, for the purpose of verifying the accuracy of ~~*the data provided by persons to the customs authorities:*~~***such data, may :*** Text Origin: Council Mandate	G
Article 44(1), point (a)					
G 717	(a) examine the data and the supporting documents, including accessing data sources held by the economic operators or stored on their behalf by service providers;	(a) examine the data and the supporting documents, including accessing data sources held by the economic operators or stored on their behalf by service providers;	(a) examine the data**,** and the supporting documents, including accessing data sources held by the economic operators or stored on their behalf by service providers;	(a) examine the data**,** and the supporting documents, including accessing data sources held by the economic operators or stored on their behalf by service providers; Text Origin: Council Mandate	G
Article 44(1), point (b)					
G 718	(b) require the provision of other documents or data, including data held by the economic operators or stored on their behalf by service providers;	(b) require the provision of other documents or data, including data held by the economic operators or stored on their behalf by service providers;	(b) require the provision of other documents or data, including data held by the economic operators or stored on their behalf by service providers;	(b) require the provision of other documents or data, including data held by the economic operators or stored on their behalf by service providers; Text Origin: Commission Proposal	G
Article 44(1), point (c)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	719	(c) require access to the electronic records of the person;	(c) require access to the electronic records of the person;	(c) require access to the electronic records of the person;	(c) require access to the electronic records of the person; Text Origin: Commission Proposal	G
Article 44(1), point (d)						
G	720	(d) examine the goods;	(d) examine the goods;	(d) examine the goods;	(d) examine the goods; Text Origin: Commission Proposal	G
Article 44(1), point (e)						
G	721	(e) take samples for analysis or for detailed examination of the goods.	(e) take samples for analysis or for detailed examination of the goods.	(e) take samples for analysis or for detailed examination of the goods.	(e) take samples for analysis or for detailed examination of the goods. Text Origin: Commission Proposal	G
Article 44(2)						
G	722	2. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.	2. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.	~~2.~~ The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them. ***[Moved to Article 45 (0)]***	*deleted*	G
Article 44(3)						
G	*723*	*3.* The Commission shall specify, by means of implementing acts, the measures	3. The Commission shall specify, by means of implementing acts, the measures	3. The Commission shall specify, by means of implementing acts, the measures	3. The Commission shall specify, by means of implementing acts, the measures	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	on the verification of information referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	on the verification of information referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	on the verification of information referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	on the verification of information referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 45				
G 724	Article 45 Examination and sampling of goods	Article 45 Examination and sampling of goods	Article 45 Examination and sampling of goods	Article 45 Examination and sampling of goods Text Origin: Commission Proposal
Article 45(-1)				
G 724a			**0.** ***[Article 44 (2) is moved here]***	***-1. The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.*** Text Origin: Council Mandate
Article 45(1)				
Y 725	1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling	1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling	1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling	1. Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling

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	necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the importer, exporter or carrier. The costs incurred shall be borne by the importer or exporter.	necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the importer, exporter or carrier. The costs incurred shall be borne by the importer or exporter.	necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the importer, exporter ~~or~~**,** carrier **or holder of the transit procedure**. The costs incurred shall be borne by the importer ~~or~~**,** exporter**, carrier or holder of the transit procedure**.	necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the importer, exporter ~~or~~***,*** carrier ***or holder of the transit procedure***. The costs incurred shall be borne by the importer ~~or~~***,*** exporter ***or holder of the transit procedure***. Text Origin: Council Mandate
Article 45(2)				
726	2. The importer, exporter or carrier shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the importer, exporter or carrier to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.	2. The importer, exporter or carrier shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the importer, exporter or carrier to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.	2. The importer, exporter ~~or~~**,** carrier **or holder of the transit procedure** shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the importer, exporter ~~or~~**,** carrier **or holder of the transit procedure** to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.	2. The importer, exporter ~~or~~***,*** carrier ***or holder of the transit procedure*** shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the importer, exporter ~~or~~***,*** carrier ***or holder of the transit procedure*** to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples. Text Origin: Council Mandate
Article 45(3)				

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G 727	3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.	3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.	3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.	3. Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination. G Text Origin: Commission Proposal
Article 45(4), first subparagraph				
G 728	4. Where only part of the goods is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods in the same consignment.	4. Where only part of the goods is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods in the same consignment.	4. Where only part of the goods is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the **same** goods in the same consignment.	4. Where only part of the goods is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the ***same*** goods in the same consignment. G Text Origin: Council Mandate
Article 45(4), second subparagraph				
G 729	However, the importer or the exporter may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods concerned.	However, the importer or the exporter may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods concerned.	However, the importer ~~or the~~**,** exporter**, carrier or holder of the transit procedure** may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the	However, the importer ~~or the~~***,*** exporter***, carrier or holder of the transit procedure*** may request a further examination or sampling of the goods if he or she considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the G

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	The request shall be granted provided that the goods have not been released or, if they have been released, that the importer or the exporter proves that they have not been altered in any way.	The request shall be granted provided that the goods have not been released or, if they have been released, that the importer or the exporter proves that they have not been altered in any way.	remainder of the goods concerned. The request shall be granted provided that the goods have not been released or, if they have been released, that the importer ~~or the~~**,** exporter**, carrier or holder of the transit procedure** proves that they have not been altered in any way.	remainder of the goods concerned. The request shall be granted provided that the goods have not been released or, if they have been released, that the importer ~~*or the*~~***,*** exporter***, carrier or holder of the transit procedure*** proves that they have not been altered in any way. Text Origin: Council Mandate	
Article 45(4), second subparagraph a					
G	729a			**Notwithstanding the above, the importer, exporter, carrier or holder of the transit procedure may, at his or her own expense, request additional examination or sampling.**	***Notwithstanding the above, the importer, exporter, carrier or holder of the transit procedure may, at his or her own expense, request additional examination or sampling.*** Text Origin: Council Mandate	G
Article 45(5)					
G	730	5. The Commission shall specify, by means of implementing acts, measures on the examination and sampling of goods referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, measures on the examination and sampling of goods referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, measures on the examination and sampling of goods referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, measures on the examination and sampling of goods referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 46				
731	Article 46 Results of the verification	Article 46 Results of the verification	Article 46 Results of the verification	Article 46 Results of the verification Text Origin: Commission Proposal
Article 46(1)				
732	1. The results of verifying the data provided by the importer, exporter or carrier shall be used for the application of the provisions governing the customs procedure under which the goods are placed.	1. The results of verifying the data provided by the importer, exporter or carrier shall be used for the application of the provisions governing the customs procedure under which the goods are placed.	1. The results of verifying the data provided **or made available** by the importer, exporter ~~or~~**,** carrier **or holder of the transit procedure** shall be used for the application of the provisions governing the customs procedure under which the goods are placed **and other obligations established in customs legislation**.	1. The results of verifying the data provided ***or made available*** by the importer, exporter ~~*or*~~***,*** carrier ***or holder of the transit procedure*** shall be used for the application of the provisions governing the customs procedure under which the goods are placed ***and other obligations established in customs legislation***. Text Origin: Council Mandate
Article 46(2)				
733	2. Where the data provided is not verified, paragraph 1 shall apply on the basis of the data provided by the importer or the exporter.	2. Where the data provided is not verified, paragraph 1 shall apply on the basis of the data provided by the importer or the exporter.	2. Where the data provided **or made available** is not verified, paragraph 1 shall apply on the basis of the data provided **or made available** by the importer ~~or the~~ **,** exporter**,carrier or holder of the transit procedure**.	2. Where the data provided ***or made available*** is not verified, paragraph 1 shall apply on the basis of the data provided ***or made available*** by the importer ~~*or the*~~***,*** exporter***, carrier or holder of the transit procedure***. Text Origin: Council Mandate
Article 46(3)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	734	3. The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Union.	3. The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Union.	3. The results of the ~~verification~~**verifying** made by the customs authorities shall have the same conclusive force throughout the customs territory of the Union.	3. The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Union. Text Origin: EP Mandate
Article 46(3a), first subparagraph					
G	734a			**3a. In the case of non-conformity, the results of the verifying of the goods contained in a consignment shall be applicable to goods which at least have the same tariff classification and of the same origin contained in other consignments.**	***3a. Where customs authorities find that a certain good or certain goods forming part of a consignment are non-compliant, the customs authorities may consider these results as evidence that other goods contained in any other consignment present a similar risk in accordance with criteria to be laid down in an implementing act in accordance with paragraph 4. In such cases, the customs authorities may deem the goods concerned to be non-compliant and take risk mitigation measures, where relevant in cooperation with other competent authorities, or refuse the release of those other goods pursuant to Article 60(3).*** Text Origin: Council Mandate
Article 46(3a), second subparagraph					

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Y	734b			**This paragraph shall not apply where the importer provides proof, established subsequently to the examination of the goods, that the goods contained in such other consignments are compliant with the applicable legislation.**	***This paragraph shall not apply where the importer provides proof that the goods that have not been verified are compliant.*** Text Origin: Council Mandate	Y
Article 46(4)						
Y	735	4. The Commission shall specify, by means of implementing acts, measures on the results of the verification referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, measures on the results of the verification referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, measures on the results of the ~~verification~~ **examination** referred to in this Article**, including on the application of verification results to other goods and submission evidence relating to the goods being verified**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, measures on the results of the verification referred to in this Article ***and the criteria under which the customs authorities may consider verification results as evidence that other goods presenting a similar risk do not comply as referred to in paragraph 3a***. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Council Mandate	Y
Article 47						
G	736	Article 47 Identification measures	Article 47 Identification measures	Article 47 Identification measures	Article 47 Identification measures	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 47(1), first subparagraph				
737	1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the relevant customs procedure under which the goods are intended to be placed.	1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the relevant customs procedure under which the goods are intended to be placed.	1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the relevant customs procedure under which the goods are intended to be placed.	1. The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the relevant customs procedure under which the goods are intended to be placed. Text Origin: Commission Proposal
Article 47(1), second subparagraph				
738	Those identification measures shall have the same legal effect throughout the customs territory of the Union.	Those identification measures shall have the same legal effect throughout the customs territory of the Union.		Those identification measures shall have the same legal effect throughout the customs territory of the Union. Text Origin: EP Mandate
Article 47(2)				
739	2. Means of identification affixed to the goods, packaging or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the	2. Means of identification affixed to the goods, packaging or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the	2. Means of identification affixed to the goods, packaging or means of transport ~~shall be removed or destroyed only~~ by the customs authorities or **by other persons**, where they ~~are~~**have been**	2. Means of identification affixed to the goods, packaging or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the

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	customs authorities, by other persons, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.	customs authorities, by other persons, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.	authorised to do so by the customs authorities, **may be removed or destroyed only by customs authorities or by those**~~by~~ other persons, unless, as a result of unforeseeable circumstances or force majeure, ~~their~~**the** removal or destruction **of those means is necessary**~~is essential~~ to ensure the protection of the goods or the means of transport.	customs authorities, by other persons, unless, as a result of unforeseeable circumstances or force majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport. Text Origin: EP Mandate
Article 47(3)				
740	3. The Commission shall specify, by means of implementing acts, which measures constitute the identification measures referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, which measures constitute the identification measures referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, which measures constitute the identification measures referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, which measures constitute the identification measures referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 48				
741	Article 48 Post-release controls	Article 48 Post-release controls	Article 48 Post-release controls	Article 48 Post-release controls Text Origin: Commission Proposal
Article 48(1)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	742	1. For the purpose of customs controls, the customs authorities may, after the release of the goods:	1. For the purpose of customs controls, the customs authorities may, after the release of the goods:	1. For the purpose of customs controls, the customs authorities may, after the release of the goods:	1. For the purpose of customs controls, the customs authorities may, after the release of the goods: Text Origin: Commission Proposal	G
	Article 48(1), point (a)					
G	743	(a) verify the accuracy and completeness of the data provided and the existence, authenticity, accuracy and validity of any supporting document;	(a) verify the accuracy and completeness of the data provided and the existence, authenticity, accuracy and validity of any supporting document;	(a) verify the accuracy and completeness of the data provided **or made available** and the existence, authenticity, accuracy and validity of any supporting document;	(a) verify the accuracy and completeness of the data provided ***or made available*** and the existence, authenticity, accuracy and validity of any supporting document; Text Origin: Council Mandate	G
	Article 48(1), point (b)					
G	744	(b) examine the accounts of the economic operator and other records relating to the operations in respect of the goods in question and prior or subsequent commercial operations involving those goods;	(b) examine the accounts of the economic operator and other records relating to the operations in respect of the goods in question and prior or subsequent commercial operations involving those goods;	(b) examine the accounts of the economic operator and other records relating to the operations in respect of the goods in question and prior or subsequent commercial operations involving those goods;	(b) examine the accounts of the economic operator and other records relating to the operations in respect of the goods in question and prior or subsequent commercial operations involving those goods; Text Origin: Commission Proposal	G
	Article 48(1), point (c)					
Y	745	(c) examine such goods and take samples where it is still possible for them to do so;	(c) examine such goods and take samples where it is still possible for them to do so;	(c) examine such goods ~~and~~**and/or** take samples where it is still possible for them to do so;	(c) examine such goods and take samples ***where appropriate***	Y

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				and where it is still possible for them to do so; Text Origin: Council Mandate
Article 48(1), point (d)				
746	(d) access operators' systems to verify compliance with the obligation to provide or make available data to the EU Customs Data Hub.	(d) access operators' systems to verify compliance with the obligation to provide or make available data to the EU Customs Data Hub.	(d) access operators' systems to verify compliance with the obligation to provide or make available data to the EU Customs Data Hub.	(d) access operators' systems to verify compliance with the obligation to provide or make available data to the EU Customs Data Hub. Text Origin: Commission Proposal
Article 48(2)				
747	2. Such controls may be carried out at the premises of the importer or exporter, or of the holder of the goods, or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.	2. Such controls may be carried out at the premises of the importer or exporter, or of the holder of the goods, or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes.	2. Such controls may be carried out at the premises of the importer or exporter, or of the holder of the goods, or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data ~~for business purposes~~.	2. Such controls may be carried out at the premises of the importer or exporter, or of the holder of the goods, or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data for business purposes. Text Origin: EP Mandate
Article 48(3)				
748	3. The Commission shall specify, by means of implementing acts, the measures that shall apply to the controls	3. The Commission shall specify, by means of implementing acts, the measures that shall apply to the controls	3. The Commission shall specify, by means of implementing acts, the measures that shall apply to the controls	3. The Commission shall specify, by means of implementing acts, the measures that shall apply to the controls

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	referred to in paragraph 1, including in cases where operations take place in more than one Member State, and on the application of audit and other appropriate methodologies in the context of such controls. Those implementing acts shall be adopted in accordance with Article 262(4).	referred to in paragraph 1, including in cases where operations take place in more than one Member State, and on the application of audit and other appropriate methodologies in the context of such controls. Those implementing acts shall be adopted in accordance with Article 262(4).	referred to in paragraph 1, including in cases where operations take place in more than one Member State, and on the application ~~of audit and other~~ appropriate methodologies in the context of such controls. Those implementing acts shall be adopted in accordance with Article 262(4).	referred to in paragraph 1, including in cases where operations take place in more than one Member State, and on the application ~~*of audit and other*~~ appropriate methodologies in the context of such controls. Those implementing acts shall be adopted in accordance with Article 262(4). Text Origin: Council Mandate	
Article 48a					
G	748a		**Article 48a** **Audits**	***Article 48a*** ***Audits*** Text Origin: Council Mandate	G
Article 48a(1)					
G	748b		**1. For the purpose of audits, the customs authorities may, after the release of the goods:**	***1. For the purpose of audits, the customs authorities may:*** Text Origin: Council Mandate	G
Article 48a(1), point (a)					
G	748c		**(a) conduct an examination of the economic operator's management, organisation, internal procedures or internal systems, such as accounting and logistics in order to gather, assess and provide evidence on**	***(a) conduct an examination of the economic operator's management, organisation, internal procedures or internal systems, such as accounting and logistics in order to gather, assess and provide evidence on the***	G

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				the economic operator's compliance with relevant rules and requirements applied by customs authorities;	***economic operator's compliance with relevant rules and requirements applied by customs authorities;*** Text Origin: Council Mandate	
Article 48a(1), point (b)						
G	748d			**(b) conduct an extensive analysis of the economic operator's operations, processes, systems and internal controls.**	***(b) conduct an extensive analysis of the economic operator's operations, processes, systems and internal controls.*** Text Origin: Council Mandate	G
Article 48a(2)						
G	748e			**2. Audits may be carried out at the premises of the importer, exporter, holder of the goods or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data.**	***2. Audits may be carried out at the premises of the importer, exporter, holder of the goods or of any other person directly or indirectly involved in those operations in a business capacity or of any other person in possession of those documents and data.*** Text Origin: Council Mandate	G
Article 48a(3)						
Y	748f			**3. The Commission shall specify, by means of implementing acts, the measures that shall apply to the audits referred to in paragraph 1,**		Y

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			including in cases where operations take place in more than one Member State, and on the application appropriate methodologies in the context of such audits. Those implementing acts shall be adopted in accordance with Article 262(4).	
Article 49				
G 749	Article 49 Intra-Union flights and sea crossings	Article 49 Intra-Union flights and sea crossings	Article 49 Intra-Union flights and sea crossings	Article 49 Intra-Union flights and sea crossings Text Origin: Commission Proposal
Article 49(1)				
G 750	1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an intra-Union flight, or making an intra-Union sea crossing, only where the customs legislation provides for such controls or formalities.	1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an intra-Union flight, or making an intra-Union sea crossing, only where the customs legislation provides for such controls or formalities.	1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an intra-Union flight, or making an intra-Union sea crossing, only where the customs legislation provides for such controls or formalities.	1. Customs controls or formalities shall be carried out in respect of the cabin and hold baggage of persons either taking an intra-Union flight, or making an intra-Union sea crossing, only where the customs legislation provides for such controls or formalities. Text Origin: Commission Proposal
Article 49(2)				
G 751	2. Paragraph 1 shall apply without prejudice to:	2. Paragraph 1 shall apply without prejudice to:	2. Paragraph 1 shall apply without prejudice to:	2. Paragraph 1 shall apply without prejudice to:

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 49(2), point (a)				
752	(a) security and safety;	(a) security and safety;	(a) security and safety;	(a) security and safety; Text Origin: Commission Proposal
Article 49(2), point (b)				
753	(b) controls linked to other legislation applied by the customs authorities.	(b) controls linked to other legislation applied by the customs authorities.	(b) controls linked to other legislation applied by the customs authorities.	(b) controls linked to other legislation applied by the customs authorities. Text Origin: Commission Proposal
Article 49(3), first subparagraph				
754	3. The Commission shall determine, by means of implementing acts, the ports or airports where customs controls and formalities are applied to the following:	3. The Commission shall determine, by means of implementing acts, the ports or airports where customs controls and formalities are applied to the following:	3. The Commission shall determine, by means of implementing acts, the ports or airports where customs controls and formalities are applied to the following:	3. The Commission shall determine, by means of implementing acts, the ports or airports where customs controls and formalities are applied to the following: Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (a)				
755	(a) the cabin and hold baggage of persons:	(a) the cabin and hold baggage of persons:	(a) the cabin and hold baggage of persons:	(a) the cabin and hold baggage of persons: Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 49(3), first subparagraph, point (a)(i)				
756	(i) taking a flight in an aircraft which comes from a non-Union airport and which, after a stopover at a Union airport, continues to another Union airport;	(i) taking a flight in an aircraft which comes from a non-Union airport and which, after a stopover at a Union airport, continues to another Union airport;	(i) taking a flight in an aircraft which comes from a non-Union airport and which, after a stopover at a Union airport, continues to another Union airport;	(i) taking a flight in an aircraft which comes from a non-Union airport and which, after a stopover at a Union airport, continues to another Union airport; Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (a)(ii)				
757	(ii) taking a flight in an aircraft which stops over at a Union airport before continuing to a non-Union airport;	(ii) taking a flight in an aircraft which stops over at a Union airport before continuing to a non-Union airport;	(ii) taking a flight in an aircraft which stops over at a Union airport before continuing to a non-Union airport;	(ii) taking a flight in an aircraft which stops over at a Union airport before continuing to a non-Union airport; Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (a)(iii)				
758	(iii) using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Union port;	(iii) using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Union port;	(iii) using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Union port;	(iii) using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Union port; Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (a)(iv)				
759	(iv) on board pleasure craft and tourist or business aircraft;	(iv) on board pleasure craft and tourist or business aircraft;	(iv) on board pleasure craft and tourist or business aircraft;	(iv) on board pleasure craft and tourist or business aircraft; Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 49(3), first subparagraph, point (b)				
760	(b) cabin and hold baggage:	(b) cabin and hold baggage:	(b) cabin and hold baggage:	(b) cabin and hold baggage: Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (b)(i)				
761	(i) arriving at a Union airport on board an aircraft coming from a non-Union airport and transferred at that Union airport to another aircraft proceeding on an intra-Union flight;	(i) arriving at a Union airport on board an aircraft coming from a non-Union airport and transferred at that Union airport to another aircraft proceeding on an intra-Union flight;	(i) arriving at a Union airport on board an aircraft coming from a non-Union airport and transferred at that Union airport to another aircraft proceeding on an intra-Union flight;	(i) arriving at a Union airport on board an aircraft coming from a non-Union airport and transferred at that Union airport to another aircraft proceeding on an intra-Union flight; Text Origin: Commission Proposal
Article 49(3), first subparagraph, point (b)(ii)				
762	(ii) loaded at a Union airport onto an aircraft proceeding on an intra-Union flight for transfer at another Union airport to an aircraft whose destination is a non-Union airport.	(ii) loaded at a Union airport onto an aircraft proceeding on an intra-Union flight for transfer at another Union airport to an aircraft whose destination is a non-Union airport.	(ii) loaded at a Union airport onto an aircraft proceeding on an intra-Union flight for transfer at another Union airport to an aircraft whose destination is a non-Union airport.	(ii) loaded at a Union airport onto an aircraft proceeding on an intra-Union flight for transfer at another Union airport to an aircraft whose destination is a non-Union airport. Text Origin: Commission Proposal
Article 49(3), second subparagraph				
763	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Chapter 3				
764	Chapter 3 Customs risk management	Chapter 3 Customs risk management	Chapter ~~3~~2 Customs risk management ***[Chapter 2 and Chapter 3 switch/swap places]***	Chapter ~~3~~2 Customs risk management Text Origin: Council Mandate
Article 50				
765	Article 50 General principles	Article 50 General principles	Article 50 General principles	Article 50 General principles Text Origin: Commission Proposal
Article 50(1)				
766	1. The customs authorities shall determine, based on risk management and primarily on automated risk analysis, whether goods, economic operators and supply chains will be subject to customs controls or other mitigation measures, and if so, where and when those controls and other mitigation measures will take place,	1. The customs authorities shall determine, based on risk management and primarily on automated risk analysis, whether goods, economic operators and supply chains will be subject to customs controls or other mitigation measures, and if so, where and when those controls and other mitigation measures will take place,	1. The **EU Customs Authority, the Commission and** customs authorities shall determine, based on risk management and primarily on automated risk analysis, **in accordance with their roles as laid down in this Chapter,** whether goods**, persons**, economic operators**, means of transport** and supply chains will be subject to ~~customs controls or other~~**risk** mitigation measures, and if so, where and when those ~~controls and other~~ **risk** mitigation measures will take place~~,~~**.**	1. The ***EU Customs Authority, the Commission and*** customs authorities shall determine, based on risk management and primarily on automated risk analysis, ***in accordance with their roles as laid down in this Chapter,*** whether goods***, persons***, economic operators***, means of transport*** and supply chains will be subject to ~~*customs controls or other*~~***risk*** mitigation measures, and if so, where and when those ~~*controls and other*~~ ***risk*** mitigation measures will take place~~,~~**.**

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Council Mandate
Article 50(2)					
G	767	2. The Commission, the EU Customs Authority and the customs authorities shall use customs risk management to differentiate between the levels of all risks associated with goods, economic operators and supply chains in accordance with the provisions in this chapter.	2. The Commission, the EU Customs Authority and the customs authorities shall use customs risk management to differentiate between the levels of all risks associated with goods, economic operators and supply chains in accordance with the provisions in this chapter.	2. ~~The Commission,~~ The EU Customs Authority and the customs authorities shall use customs risk management to differentiate between the levels of all risks associated with goods, **persons,** economic operators**, means of transport** and supply chains in accordance with the provisions in this chapter.	2. The Commission, the EU Customs Authority and the customs authorities shall use customs risk management to differentiate between the levels of all risks associated with goods, ***persons,*** economic operators***, means of transport*** and supply chains in accordance with the provisions in this chapter. Text Origin: Council Mandate
Article 50(3)					
G	768	3. Customs risk management shall include at least the following activities, where appropriate organised on a cyclical basis:	3. Customs risk management shall include at least the following activities, where appropriate organised on a cyclical basis:	3. Customs risk management shall include at least the following activities, where appropriate organised on a cyclical basis:	3. Customs risk management shall include at least the following activities, where appropriate organised on a cyclical basis: Text Origin: Commission Proposal
Article 50(3), point (a)					
Y	769	(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from authorities other than customs authorities;	(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including relevant data from ***competent*** authorities other than customs authorities;	(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources **explicitly identified in national or Union law**, including ~~relevant~~	(a) collecting, processing, exchanging and analysing relevant data available in the EU Customs Data Hub and from other sources, including ~~relevant~~***those explicitly identified in national or Union law, including*** data from

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			data from authorities other than customs authorities;	***competent*** authorities other than customs authorities; Text Origin: Council Mandate
Article 50(3), point (b)				
G 770	(b) identifying, analysing, assessing, or predicting risks, including based on statistical and predictive methods and random controls;	(b) identifying, analysing, assessing, or predicting risks, including based on statistical and predictive methods and random controls;	(b) identifying, analysing, assessing, or predicting risks, including based on statistical and predictive methods and random controls;	(b) identifying, analysing, assessing, or predicting risks, including based on statistical and predictive methods and random controls; Text Origin: Commission Proposal
Article 50(3), point (c)				
G 771	(c) developing the necessary measures to manage the risks, including establishing common priority control areas, common risk criteria and standards, and supervision strategies;	(c) developing the necessary measures to manage the risks, including establishing common priority control areas, common risk criteria and standards, and supervision strategies;	(c) developing the necessary measures to manage the risks, including establishing common priority control areas, common risk criteria and standards, and supervision strategies;	(c) developing the necessary measures to manage the risks, including establishing common priority control areas, common risk criteria and standards, and supervision strategies; Text Origin: Commission Proposal
Article 50(3), point (d)				
G 772	(d) prescribing and taking action, including selecting appropriate mitigation measures and customs controls;	(d) prescribing and taking action, including selecting appropriate mitigation measures and customs controls;	(d) prescribing and taking action, including selecting appropriate **risk** mitigation measures ~~and customs controls~~;	(d) prescribing and taking action, including selecting appropriate ***risk*** mitigation measures ~~*and customs controls*~~; Text Origin: Council Mandate
Article 50(3), point (e)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	773	(e) gathering feedback on the implementation of risk management and control activities;	(e) gathering feedback on the implementation of risk management and control activities;	(e) gathering feedback on the implementation of risk management and control activities;	(e) gathering feedback on the implementation of risk management and control activities; Text Origin: Commission Proposal	G
Article 50(3), point (f)						
G	774	(f) monitoring and reviewing risk management and control activities with a view to improving them.	(f) monitoring and reviewing risk management and control activities with a view to improving them.	(f) monitoring and reviewing risk management and control activities with a view to improving them.	(f) monitoring and reviewing risk management and control activities with a view to improving them. Text Origin: Commission Proposal	G
Article 50(4)						
G	775	4. Mitigation measures may include the following:	4. Mitigation measures may include the following:	~~4. Mitigation measures may include the following:~~ ***[Moved to Article 5 (28a)]***	*deleted*	G
Article 50(4), point (a)						
G	*776*	*(a)* instructing the carrier or exporter that the goods shall not be loaded or transported;	(a) instructing the carrier or exporter that the goods shall not be loaded or transported;	~~(a) instructing the carrier or exporter that the goods shall not be loaded or transported;~~	*deleted*	G
Article 50(4), point (b)						
G	*777*	*(b)* requesting additional information or action;	(b) requesting additional information or action;	~~(b) requesting additional information or action;~~	*deleted*	G
Article 50(4), point (c)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	778	*(c)* identifying situations where action by another customs authority may be appropriate;	(c) identifying situations where action by another customs authority may be appropriate;	~~(c) identifying situations where action by another customs authority may be appropriate;~~	*deleted*	G
	Article 50(4), point (d)					
G	779	*(d)* recommending the most appropriate place and measures to carry out a control;	(d) recommending the most appropriate place and measures to carry out a control;	~~(d) recommending the most appropriate place and measures to carry out a control;~~	*deleted*	G
	Article 50(4), point (e)					
G	780	*(e)* determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.	(e) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.	~~(e) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.~~	*deleted*	G
	Article 50(4a)					
Y	780a		***4a. When taking decisions related to the customs risk management referred to in paragraph 2, the customs authorities shall take into account any non-compliance by an importer, an exporter or a deemed importer with other legislation applied by the customs authorities that is part of national law, which has been notified by the competent authorities to the customs authorities. That non-compliance shall be taken into account for the purpose of the risk profile of the relevant***		***4a. When taking decisions related to the customs risk management referred to in paragraph 2, the customs authorities take into account available information on non-compliance by an importer, an exporter or a deemed importer with other legislation applied by the customs authorities that has been notified to the customs authorities. That non-compliance shall be taken into account for the purpose of the risk profile of the relevant importer or exporter.***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		importer, exporter or deemed importer.		Text Origin: EP Mandate
Article 51				
781	Article 51 Roles and responsibilities	Article 51 Roles and responsibilities	Article 51 ~~Roles and responsibilities~~**Role of the Commission**	Article 51 ~~*Roles and responsibilities*~~***Role of the Commission*** Text Origin: Council Mandate
Article 51(1)				
782	1. The Commission may establish common priority control areas and common risk criteria and standards for any type of risk, including but not limited to risks relating to financial interests.	1. The Commission ~~*may*~~***shall*** establish common priority control areas and common risk criteria and***, where necessary,*** standards for any type of risk, including but not limited to risks relating to financial interests.	1. **The Council, taking into account the position that** the Commission may ~~establish common~~**have taken on the EU Customs Authority recommendations referred to in Article 208 (2a), may identify specific areas in the domain of other Union legislation applied by the customs authorities that warrant** priority ~~control areas and common risk criteria and standards for any type of risk, including but not limited to risks relating to financial interests~~**treatment for customs risk management and controls**.	1. The Commission***, taking into consideration, whenever available, the EU Customs Authority recommendations elaborated pursuant to Article 208(2a) and the position that the Council may have taken on these,*** may establish common priority control areas and common risk criteria and standards for any type of risk, including but not limited to risks relating to financial interests***, without prejudice to the role of customs authorities pursuant to Article 51b (1) point (f) and to Article 43***.
Article 51(2)				
783	2. Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the	2. Without prejudice to paragraph 6, point (f), of this Article and to Article 43, the	2. ~~Without prejudice to paragraph 6, point (f), of this Article and to Article 43,~~ The	2. ~~*Without prejudice to paragraph 6, point (f), of this Article and to Article 43,*~~ The

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Commission may identify specific areas in the domain of other legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls.	Commission may identify specific areas in the domain of other legislation applied by the customs authorities that warrant priority treatment for customs risk management and controls.	Commission ~~may identify specific areas in the domain of other legislation applied by the~~**, taking into consideration the EU** Customs ~~authorities that warrant priority treatment for customs risk management and controls.~~**Authority recommendations elaborated pursuant to Article 208 (2a) and the position the Council takes on these, may:**	Commission may ~~*identify specific areas*~~ in ***addition:*** ***(a) provide policy orientations to the EU*** ~~*the domain of other legislation applied by the*~~ Customs ~~*authorities that warrant priority treatment for customs*~~***Authority on*** risk management ***projects and supervision strategies;*** ***(b) request the EU Customs Authority to carry out a periodic or ad-hoc evaluation of the implementation of any risk management activities;*** ***(c) request the EU Customs Authority to prepare a supervision strategy for any risk and to conduct ad hoc customs threat assessments, in addition to those referred to in Article 51a(1)*** ~~*and controls*~~.
Article 51(3)				
G 784	3. The Commission may:	3. The Commission may:	~~3.~~ ~~The Commission may:~~	*deleted* G
Article 51(3), point (-a)				
G *784a*			**(a) establish common priority control areas and common risk criteria and**	*deleted* G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			standards for any type of risk, taking into account, where available, the preparatory work by the EU Customs Authority in accordance with Article 51a (1b) and in consultation with the Member States, without prejudice to the role of customs authorities pursuant to Article 51b (1) point (f) and to Article 43;	
Article 51(3), point (a)				
G	*785*	*(a)* provide policy orientations to the EU Customs Authority on risk management projects and supervision strategies;	(a) provide policy orientations to the EU Customs Authority on risk management projects and supervision strategies;	~~(a)~~**(b)** provide policy orientations to the EU Customs Authority on risk management projects and supervision strategies;	*deleted* *Text Origin: Council Mandate*	G
Article 51(3), point (b)				
G	*786*	*(b)* request the EU Customs Authority to carry out a periodic or ad-hoc evaluation of the implementation of any risk management activities;	(b) request the EU Customs Authority to carry out a periodic or ad-hoc evaluation of the implementation of any risk management activities;	~~(b)~~**(c)** request the EU Customs Authority to carry out a periodic or ad-hoc evaluation of the implementation of any risk management activities;	*deleted* *Text Origin: Council Mandate*	G
Article 51(3), point (c)				
G	*787*	*(c)* request the EU Customs Authority to prepare a supervision strategy for any risk and to conduct threat assessments.	(c) request the EU Customs Authority to prepare a supervision strategy for any risk and to conduct threat assessments.	~~(c)~~**(d)** request the EU Customs Authority to prepare a supervision strategy for any risk and to conduct **ad hoc customs** threat assessments**, in addition to those referred to in Article 51a(2), point (c)**.	*deleted*	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 51(4)				
788	*4.* For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities.	4. For the purposes referred to in paragraphs 1 to 3, the Commission may collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities.	4. **The Commission may, where necessary** for the purposes referred to in paragraphs 1 to ~~3, the Commission may collect~~**2**, process and analyse data available in the EU Customs Data Hub and from other sources **explicitly identified in national or Union law**, including from authorities other than customs authorities.	~~4~~**3**. ***The Commission may, where necessary*** for the purposes referred to in paragraphs 1 to ~~3, the Commission may collect~~**2**, process and analyse data available in the EU Customs Data Hub and from other sources, including ***those identified in national or Union law, as well as*** from authorities other than customs authorities. Text Origin: Council Mandate
Article 51(5)				
789	5. The EU Customs Authority shall perform Union-level risk management activities on the basis of the customs policy orientations as referred to in paragraph 3, point (a) and of the priorities as referred to in paragraph 2. It shall:	5. The EU Customs Authority shall perform Union-level risk management activities on the basis of the customs policy orientations as referred to in paragraph 3, point (a) and of the priorities as referred to in paragraph 2. It shall:	~~5. The EU Customs Authority shall perform Union-level risk management activities on the basis of the customs policy orientations as referred to in paragraph 3, point (a) and of the priorities as referred to in paragraph 2. It shall:~~ ***[Moved to Article 51a (2)]***	*deleted*
Article 51(5), point (a)				
790	*(a)* collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;	(a) collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;	~~(a) collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 51(5), point (b)				
791	*(b)* assist the Commission in defining common priority controls areas and common risk criteria and standards, based on operational knowledge and technical expertise in risk management;	(b) assist the Commission in defining common priority controls areas and common risk criteria and standards, based on operational knowledge and technical expertise in risk management;	~~(b) assist the Commission in defining common priority controls areas and common risk criteria and standards, based on operational knowledge and technical expertise in risk management;~~	*deleted*
Article 51(5), point (c)				
792	*(c)* where requested in accordance with paragraph 3, develop supervision strategies, where appropriate with authorities other than customs, and conduct threat assessments;	(c) where requested in accordance with paragraph 3, develop supervision strategies, where appropriate with authorities other than customs, and conduct threat assessments;	~~(c) where requested in accordance with paragraph 3, develop supervision strategies, where appropriate with authorities other than customs, and conduct threat assessments;~~	*deleted*
Article 51(5), point (d)				
793	*(d)* exchange relevant data with the customs authorities and with other authorities for the purposes of this Title, where possible through the EU Customs Data Hub, in accordance with Article 53;	(d) exchange relevant data with the customs authorities and with other authorities for the purposes of this Title, where possible through the EU Customs Data Hub, in accordance with Article 53;	~~(d) exchange relevant data with the customs authorities and with other authorities for the purposes of this Title, where possible through the EU Customs Data Hub, in accordance with Article 53;~~	*deleted*
Article 51(5), point (e)				
794	*(e)* develop and implement common risk analysis to generate risk signals, risk analysis results and where appropriate, issue control recommendations and other appropriate mitigation	(e) develop and implement common risk analysis to generate risk signals, risk analysis results and where appropriate, issue control recommendations and other appropriate mitigation	~~(e) develop and implement common risk analysis to generate risk signals, risk analysis results and where appropriate, issue control recommendations and other appropriate mitigation~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	measures to the customs authorities, including for the application of the common priority control areas and the common risk criteria and standards established by the Commission and for dealing with crisis situations;	measures to the customs authorities, including for the application of the common priority control areas and the common risk criteria and standards established by the Commission and for dealing with crisis situations;	~~measures to the customs authorities, including for the application of the common priority control areas and the common risk criteria and standards established by the Commission and for dealing with crisis situations;~~	
Article 51(5), point (f)				
Y	*795*	*(f)* inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases.	(f) inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases. ***Europol shall also be informed within the limits of Europol's mandate.***	~~(f) inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases.~~	*deleted*
Article 51(5a)				
Y	*795a*		***5a. The EU Customs Authority may invite Europol to contribute to the risks analysis referred to in point (e) of paragraph 5 to establish common priority control areas and common risk criteria and standards, within the limits of Europol's mandate.***		
Article 51(6)				
Y	796	6. The customs authorities shall, using data available in the EU Customs Data Hub and from other sources:	6. The customs authorities shall, using data available in the EU Customs Data Hub and from other sources:	6. ~~The customs authorities shall, using data available in the EU Customs Data Hub and from other sources:~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			[Moved to Article 51b (1)]	
Article 51(6), point (a)				
797	*(a)* collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;	(a) collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;	~~(a) collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities;~~	*deleted*
Article 51(6), point (b)				
798	*(b)* perform national risk management activities, including risk analysis, cooperation, and exchange of information on risk management with relevant national authorities, and taking mitigation measures;	(b) perform national risk management activities, including risk analysis, cooperation, and exchange of information on risk management with relevant national authorities, and taking mitigation measures;	~~(b) perform national risk management activities, including risk analysis, cooperation, and exchange of information on risk management with relevant national authorities, and taking mitigation measures;~~	*deleted*
Article 51(6), point (c)				
799	*(c)* implement national processes necessary for the implementation of common risk criteria and standards and common priority control areas;	(c) implement national processes necessary for the implementation of common risk criteria and standards and common priority control areas;	~~(c) implement national processes necessary for the implementation of common risk criteria and standards and common priority control areas;~~	*deleted*
Article 51(6), point (d)				
800	*(d)* implement the risk signals, risk analysis results and control recommendations generated by the EU Customs Authority;	(d) implement the risk signals, risk analysis results and control recommendations generated by the EU Customs Authority;	~~(d) implement the risk signals, risk analysis results and control recommendations generated by the EU Customs Authority;~~	*deleted*
Article 51(6), point (e)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
801	*(e)* issue control recommendations and indicate other appropriate mitigation measures to the customs authorities of other Member States;	(e) issue control recommendations and indicate other appropriate mitigation measures to the customs authorities of other Member States;	~~(e) issue control recommendations and indicate other appropriate mitigation measures to the customs authorities of other Member States;~~	*deleted*
Article 51(6), point (f)				
802	*(f)* take control decisions;	(f) take control decisions;	~~(f) take control decisions;~~	*deleted*
Article 51(6), point (g)				
803	*(g)* perform controls in accordance with Chapter 2 of this Title and with any applicable common risk criteria and standards;	(g) perform controls in accordance with Chapter 2 of this Title and with any applicable common risk criteria and standards;	~~(g) perform controls in accordance with Chapter 2 of this Title and with any applicable common risk criteria and standards;~~	*deleted*
Article 51(6), point (h)				
804	*(h)* provide a justification to the EU Customs Authority in the event that a control recommendation was not executed.	(h) provide a justification to the EU Customs Authority in the event that a control recommendation was not executed.	~~(h) provide a justification to the EU Customs Authority in the event that a control recommendation was not executed~~.	*deleted*
Article 51(7)				
805	*7.* The EU Customs Authority shall inform the Commission about its risk management activities and their outcome on a quarterly and, where necessary or requested by the	7. The EU Customs Authority shall inform the Commission about its risk management activities and their outcome on a quarterly and, where necessary or requested by the	~~7. The EU Customs Authority shall inform the Commission about its risk management activities and their outcome on a quarterly and, where necessary or requested by the~~	*deleted*

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	Commission, ad hoc basis. It shall provide all necessary information to the Commission in this regard.	Commission, ad hoc basis. It shall provide all necessary information to the Commission in this regard.	~~Commission, ad hoc basis. It shall provide all necessary information to the Commission in this regard.~~ ***[Moved to Article 51a (3)]***	
Article 51(8)				
Y	*806*	*8.* Until the date set out in Article 265(1), the Commission may carry out the risk management tasks of the EU Customs Authority referred to in this Article.	8. Until the date set out in Article 265(1), the Commission may carry out the risk management tasks of the EU Customs Authority referred to in this Article.	~~8. Until the date set out in Article 265(1), the Commission may carry out the risk management tasks of the EU Customs Authority referred to in this Article.~~ ***[Moved to Article 51a (4)]***	*deleted*
Article 51(8a)				
Y	*806a*		***8a. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining which information must include the justification for not executing a control referred to in point (h) of paragraph 6.***		
Article 51a				
Y	806b		**Article 51a** **Roles of the EU Customs Authority**	***Article 51a*** ***Roles of the EU Customs Authority*** Text Origin: Council Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 51a(1)				
806c			**1. The EU Customs Authority shall conduct a periodical threat assessment as a basis for the recommendations referred to in Article 208 (2a).**	***1. The EU Customs Authority shall conduct a periodical threat assessment as a basis for the recommendations referred to in Article 208 (2a).*** Text Origin: Council Mandate
Article 51a(2)				
806d			**1a. The EU Customs Authority shall implement the customs risk management in accordance with the areas of priority treatment expressed by the Council and policy orientations provided by the Commission pursuant to Article 51(1) and (2).**	*deleted*
Article 51a(3)				
806e			**1b. Taking into consideration the specific areas that warrant priority treatment as identified by the Council pursuant to Article 51(1), the EU Customs Authority may submit to the Commission the concept of common priority control areas and common risk criteria and standards for any type of risk.**	*deleted*
Article 51a(4)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	806f		**2. The EU Customs Authority shall perform Union-level risk management activities duly taking into account the customs policy orientations referred to in Article 51(2) point (b). It shall:** ***[Moved from Article 51 (5)]***	***2. The EU Customs Authority shall perform Union-level risk management activities duly taking into account the customs policy orientations referred to in Article 51(2) point (b) and the position that the Council may have taken on the EU Customs Authority recommendations referred to in Article 208(2a). In particular:***
Article 51a(4), point (a)				
	806g		**(a) *[Moved to paragraph 2a]***	***(a) It may submit inputs to the COM for the establishment of common priority control areas and common risk criteria and standards for any type of risk by the Commission referred to in Article 51(2), point (a);***
Article 51a(4), point (b)				
	806h		**(b) define common priority controls areas and common risk criteria and standards, taking into consideration the specific areas that warrant priority treatment as identified by the Council, pursuant to Article 51 (1), operation knowledge and**	***(b) It may assist the Commission in establishing the common priority controls areas and common risk criteria and standards, taking into consideration operation knowledge and technical expertise in risk management;***

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			technical expertise in risk management;	
Article 51a(4), point (c)				
806i			**(c) develop supervision strategies, where appropriate with authorities other than customs, and conduct customs threat assessments;**	***(c) It shall develop supervision strategies, where appropriate with authorities other than customs, and conduct ad-hoc customs threat assessments as referred to in Article 51(2), point (d).***
Article 51a(4), point (d)				
806j			**(d) exchange relevant data with the customs authorities and with other authorities for the purposes of this Title, as from 31 December 2037, via the EU Customs Data Hub, in accordance with Article 53;**	***(d) It shall exchange relevant data with the customs authorities and with other authorities for the purposes of this Title, where possible through the EU Customs Data Hub, in accordance with Article 53;***
Article 51a(4), point (e)				
806k			**(da) inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases;** ***[Moved from (f)]***	***(da) It shall inform OLAF where it identifies or suspects cases of fraud and provide it with all the necessary information related to these cases;*** Text Origin: Council Mandate
Article 51a(4), point (f)				
806l			**(db) develop operational guidance for the risk**	***(db) It shall develop operational guidance for the risk***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			management activities where different customs authorities are involved;	***management activities where different customs authorities are involved;*** Text Origin: Council Mandate
Article 51a(4), point (g)				
Y 806m			**(e) develop and perform common risk analysis and generate risk analysis results and where risk is identified, issue control recommendations and other appropriate risk mitigation measures to the customs authorities, including for the application of the common priority control areas and the common risk criteria and standards and for dealing with crisis situations taking into account reasonably expected impact on trade flows and on individual Member States control resources;**	***(e) develop and perform common risk analysis and generate risk analysis results and where risk is identified, issue control recommendations and other appropriate risk mitigation measures to the customs authorities, including for the application of the common priority control areas and the common risk criteria and standards and for dealing with crisis situations taking into account the severity of the risk, reasonably expected impact on trade flows and on individual Member States control resources;*** Text Origin: Council Mandate
Article 51a(4), point (h)				
Y 806n			**(f) *[Moved to (da)]***	*deleted* Text Origin: Council Mandate
Article 51a(4), point (i)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Y	*806o*		**(g) develop a framework for the 'comply or explain principle' for control recommendations, including the provision of uniform explanation instructions to be used by national customs authorities in case control recommendations do not result in control decisions;**	***(g) It shall develop a framework on the basis of the Implementing Act adopted under the Article 55(1)(i) for the 'comply or explain principle' for control recommendations, to be used by national customs authorities in case control recommendations result in the decision to not carry out a control.***
Article 51a(4), point (j)				
Y	806p		**(h) take measures to manage the number of control recommendations, taking into account the reasonably expected impact on trade flows and based on risk analysis, where the practical execution of control recommendations is not feasible due to resource constraints of a given customs office;**	***(h) It shall take measures to manage the number of control recommendations, taking into account the reasonably expected impact on trade flows and severity of the risk, where the practical execution of control recommendations is not feasible due to resource constraints of a given customs office;***
Article 51a(5)				
Y	806q		**2a. The EU Customs Authority may, when necessary for the purposes referred to in paragraph 2, collect, process and analyse data available in the EU Customs Data Hub and from other sources explicitly**	***2a. The EU Customs Authority may, when necessary for the purposes referred to in paragraph 2, collect, process and analyse data available in the EU Customs Data Hub and from other sources, including those***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			identified in national or Union law, including from authorities other than customs authorities.	***identified in national or Union law, as well as from authorities other than customs authorities.***
Article 51a(6)				
˅ 806r			**3. The EU Customs Authority shall inform the Commission and customs authorities about its risk management activities and their outcome where necessary or requested by the Commission, on ad hoc basis. It shall provide all necessary information to the Commission in this regard.** ***[Moved from Article 51 (7)]***	***3. The EU Customs Authority shall inform the Commission and customs authorities about its risk management activities and their outcome where necessary or requested by the Commission, on ad hoc basis. It shall provide all necessary information to the Commission in this regard.*** Text Origin: Council Mandate
Article 51a(7)				
˅ 806s				***3a. The EU Customs Authority may invite Europol to contribute to the risks analysis referred to in point (e) of paragraph 5 to establish common priority control areas and common risk criteria and standards, within the limits of Europol's mandate.***
Article 51a(8)				
˅ 806t			**4. Until 1 July 2028 , the Commission may carry out the risk management tasks of the**	***4. Until the date set out in Article 265 (1), the Commission may carry out the risk***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			EU Customs Authority referred to in this Article. ***[Moved from Article 51 (8)]***	***management tasks of the EU Customs Authority referred to in this Article.***
Article 51b				
Y 806u			**Article 51b** **Roles of national customs authorities**	***Article 51b*** ***Roles of national customs authorities*** Text Origin: Council Mandate
Article 51b(1)				
Y 806v			**1. The customs authorities shall:** ***[Moved from Article 51 (6)]***	***1. The customs authorities shall:*** Text Origin: Council Mandate
Article 51b(1), point (a)				
Y 806w			**(a) *[Moved to paragraph 2]***	*deleted*
Article 51b(1), point (b)				
Y *806x*			**(b) perform national risk management activities, including risk analysis, cooperation, and exchange of information on risk management with relevant national authorities, and take risk mitigation measures;**	***(b) perform national risk management activities, including risk analysis, cooperation, and exchange of information on risk management with relevant national authorities, and take risk mitigation measures;*** Text Origin: Council Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 51b(1), point (c)					
Y	806y		**(c) implement national processes necessary for the implementation of common risk criteria and standards and common priority control areas;**	***(c) implement national processes necessary for the implementation of common risk criteria and standards and common priority control areas;*** Text Origin: Council Mandate	Y
Article 51b(1), point (d)					
Y	806z		**(d) carry out national risk analysis to implement the risk signals, risk analysis results, risk mitigation measures and take into account control recommendations generated by the EU Customs Authority or other customs authorities and take appropriate risk mitigations measures where necessary;**	***(d) carry out, where appropriate, national risk analysis to implement the risk signals, risk analysis results and control recommendations generated by the EU Customs Authority or other customs authorities and, where necessary, take appropriate risk mitigations measures;*** Text Origin: Council Mandate	Y
Article 51b(1), point (e)					
Y	806aa		**(e) issue control recommendations and indicate appropriate risk mitigation measures to the customs authorities of other Member States, respecting the common operational guidance referred to in Article 51a (2), point (db);**	***(e) issue control recommendations and indicate appropriate risk mitigation measures to the customs authorities of other Member States, taking into account the operational guidance referred to in Article 51a (2), point (db);*** Text Origin: Council Mandate	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 51b(1), point (f)					
806ab			**(f) take control decisions;**	***(f) take control decisions;*** Text Origin: Council Mandate	
Article 51b(1), point (g)					
806ac			**(g) perform controls in accordance with Chapter 2 of this Title and with any applicable common risk criteria and standards;**	***(g) perform controls in accordance with Chapter 2 of this Title and with any applicable common risk criteria and standards;*** Text Origin: Council Mandate	
Article 51b(1), point (h)					
806ad			**(h) provide an explanation in the event that a control recommendation was not executed, respecting the framework referred to in Article 51a(2), point (g);**	***(h) provide an explanation to the EU Customs Authority in the event that a control recommendation or risk mitigation measure was not executed;*** Text Origin: Council Mandate	
Article 51b(1), point (i)					
806ae			**(i) take measures to reduce the number of control recommendations based on risk analysis where the execution of control recommendations is not feasible due to resource constraints of a given customs office.**	*deleted*	
Article 51b(2)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	*806af*		**2. The customs authorities may, when necessary for the purposes referred to in paragraph 1, collect, process and analyse data available in the EU Customs Data Hub and from other sources explicitly identified in national or Union law, including from authorities other than customs authorities.**	***2. The customs authorities may, when necessary for the purposes referred to in paragraph 1, collect, process and analyse data available in the EU Customs Data Hub and from other sources, including from authorities other than customs authorities.*** Text Origin: Council Mandate	Y
Article 52					
G	807	Article 52 Common risk criteria and standards	Article 52 Common risk criteria and standards	Article 52 Common risk criteria and standards Text Origin: Commission Proposal	G
Article 52(1)					
G	808	1. The common risk criteria and standards shall include all of the following:	1. The common risk criteria and standards shall include all of the following:	1. The common risk criteria and standards shall include all of the following: Text Origin: Commission Proposal	G
Article 52(1), point (a)					
G	809	(a) a description of the risks;	(a) a description of the risks;	(a) a description of the risks; Text Origin: Commission Proposal	G
Article 52(1), point (b)					

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	810	(b) the factors or indicators of risk to be used to select goods or economic operators for customs controls;	(b) the factors or indicators of risk to be used to select goods or economic operators for customs controls;	(b) the factors or indicators of risk to be used to select goods or economic operators for customs controls;	(b) the factors or indicators of risk to be used to select goods or economic operators for customs controls; Text Origin: Commission Proposal	G
Article 52(1), point (c)						
G	811	(c) the nature of customs controls to be undertaken by the customs authorities;	(c) the nature of customs controls to be undertaken by the customs authorities;	(c) the nature of customs controls to be undertaken by the customs authorities;	(c) the nature of customs controls to be undertaken by the customs authorities; Text Origin: Commission Proposal	G
Article 52(1), point (d)						
G	812	(d) the application of risk analysis and mitigation measures in the supply chain, including requests for information or action and instruction not to load or transport;	(d) the application of risk analysis and mitigation measures in the supply chain, including requests for information or action and instruction not to load or transport;	(d) the application of risk analysis and **risk** mitigation measures in the supply chain, including requests for information or action and instruction not to load or transport;	(d) the application of risk analysis and ***risk*** mitigation measures in the supply chain, including requests for information or action and instruction not to load or transport; Text Origin: Council Mandate	G
Article 52(1), point (e)						
G	813	(e) the duration of the application of the customs controls referred to in point (c).	(e) the duration of the application of the customs controls referred to in point (c).	(e) the duration of the application of the customs controls referred to in point (c).	(e) the duration of the application of the customs controls referred to in point (c). Text Origin: Commission Proposal	G
Article 52(2)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
814	2. In the establishment of common risk criteria and standards, account shall be taken of all of the following:	2. In the establishment of common risk criteria and standards, account shall be taken of all of the following:	2. In the establishment of common risk criteria and standards, account shall be taken of all of the following:	2. In the establishment of common risk criteria and standards, account shall be taken of all of the following: Text Origin: Commission Proposal
Article 52(2), point (a)				
815	(a) the proportionality to the risk;	(a) the proportionality to the risk;	(a) the proportionality to the risk;	(a) the proportionality to the risk; Text Origin: Commission Proposal
Article 52(2), point (b)				
816	(b) the urgency of the necessary application of the controls;	(b) the urgency of the necessary application of the controls;	(b) the urgency of the necessary application of the controls;	(b) the urgency of the necessary application of the controls; Text Origin: Commission Proposal
Article 52(2), point (c)				
817	(c) the reasonably expected impact on trade flow and on individual Member States control resources.	(c) the reasonably expected impact on trade flow and on individual Member States control resources.	(c) the reasonably expected impact on trade flow and on individual Member States control resources.	(c) the reasonably expected impact on trade flow and on individual Member States control resources. Text Origin: Commission Proposal
Article 53				
818	Article 53	Article 53	Article 53	Article 53

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Information relevant for risk management and controls	Information relevant for risk management and controls	Information relevant for risk management and controls	Information relevant for risk management and controls Text Origin: Commission Proposal
Article 53(1)				
819	1. All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority and with the Commission.	1. All risk information, signals, risk analysis results, control recommendations, control decisions and control results, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority ~~and~~, with the Commission ***and with Europol, within the limits of Europol's mandate***.	1. All risk information, **risk** signals, risk analysis results, control recommendations, control decisions and control results **and other relevant information**, shall be recorded in the operational process to which they relate and in the EU Customs Data Hub, irrespective of whether they were based on national or common risk analysis, or whether they were based on random selection. Customs authorities shall share risk information with each other, with the EU Customs Authority and with the Commission.	
Article 53(2)				
820	2. The customs authorities, the EU Customs Authority and the Commission shall have the right to process the elements referred to in paragraph 1 of this Article according to their roles and	2. The customs authorities, the EU Customs Authority and the Commission shall have the right to process the elements referred to in paragraph 1 of this Article according to their roles and	2. The customs authorities, the EU Customs Authority and the Commission shall have the right to process the elements referred to in paragraph 1 of this Article according to their roles ~~and responsibilities~~ as referred to in	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	responsibilities as referred to in Articles 51 and 54.	responsibilities as referred to in Articles 51 and 54.	Articles ~~51 and 54~~**51to 51b and 54 as well as building on their corresponding data access and processing rights set out in Article 31**.	
Article 53(1a), first subparagraph				
820a			**By derogation from the first subparagraph, data marked in accordance with Article 36, shall only be processed by the customs authority of the Member State that has marked the data as being of essential national security interest.**	
Article 53(3)				
821	3. The EU Customs Authority shall use the EU Customs Data Hub where possible to collect, or interoperate with, any other sources of data, documents or information identified as relevant for risk management by the EU Customs Authority, by the Commission or by a customs authority.	3. The EU Customs Authority shall use the EU Customs Data Hub where possible to collect, or interoperate with, any other sources of data, documents or information identified as relevant for risk management by the EU Customs Authority, by the Commission or by a customs authority.	3. The EU Customs Authority shall use the EU Customs Data Hub where possible to collect, or interoperate with, any other sources of data, documents or information identified as relevant for risk management by the EU Customs Authority, by the Commission or by a customs authority. **If any other system than the EU Customs Data Hub is used, that system shall meet the same standards with regard to data safety, data security and**	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				data integrity as laid down in Title III.		
Article 53(4)						
G	822	4. Until the date set out in Article 265(1), the Commission shall carry out the tasks of the EU Customs Authority referred to in this Article.	4. Until the date set out in Article 265(1), the Commission shall carry out the tasks of the EU Customs Authority referred to in this Article.	4. Until ~~the date set out in Article 265(1)~~**1 July 2028** , the Commission shall carry out the tasks of the EU Customs Authority referred to in this Article.	4. Until the date set out in ***[***Article 265(1)***]***, the Commission shall carry out the tasks of the EU Customs Authority referred to in this Article. Text Origin: EP Mandate	G
Article 54						
G	823	Article 54 Evaluation of customs risk management	Article 54 Evaluation of customs risk management	Article 54 Evaluation of customs risk management	Article 54 Evaluation of customs risk management Text Origin: Commission Proposal	G
Article 54(1)						
Y	824	1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every 2 years; the Commission may in addition arrange evaluation activities to be carried out where it considers	1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every ~~2 years;~~***year and publish every evaluation.*** The Commission may in addition arrange evaluation activities to be	1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least once every 2 years~~; the Commission may in addition arrange evaluation activities to be carried out where it considers~~	1. The Commission, in cooperation with the EU Customs Authority and the customs authorities, shall evaluate the implementation of risk management in order to continuously improve its operational and strategic effectiveness and efficiency at least ~~once every 2~~***two*** years~~;~~ ***and publish non-sensitive information of the evaluation.*** The Commission may in addition	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		necessary, and on an ongoing basis.	carried out where it considers necessary, and on an ongoing basis.	~~necessary, and on an ongoing basis~~.	arrange evaluation activities to be carried out where it considers necessary, and on an ongoing basis. Text Origin: EP Mandate
Article 54(2)					
G	825	2. For this purpose, the EU Customs Authority shall collect and analyse relevant information and carry out all necessary activities. The EU Customs Authority may request periodic or ad-hoc reports from one or more Member States in this regard.	2. For this purpose, the EU Customs Authority shall collect and analyse relevant information and carry out all necessary activities. The EU Customs Authority may request periodic or ad-hoc reports from one or more Member States in this regard.	2. For this purpose, the EU Customs Authority shall collect and analyse relevant information and carry out all necessary activities. **In justified cases** the EU Customs Authority may request periodic or ad-hoc reports from one or more Member States in this regard **unless those reports can be extracted from the EU Customs Data Hub**.	2. For this purpose, the EU Customs Authority shall collect and analyse relevant information and carry out all necessary activities. The EU Customs Authority may request periodic or ad-hoc reports from one or more Member States in this regard ***unless that information can be extracted from the EU Customs Data Hub***. Text Origin: EP Mandate
Article 54(3)					
G	826	3. For this purpose, and for the purpose of fulfilling its role and responsibilities under this Title, the Commission may process any relevant information available through the EU Customs Data Hub and may request further information from the EU Customs Authority and from national authorities.	3. For this purpose, and for the purpose of fulfilling its role and responsibilities under this Title, the Commission may process any relevant information available through the EU Customs Data Hub and may request further information from the EU Customs Authority and from national authorities.	3. For this purpose, and for the purpose of fulfilling its role and responsibilities under this Title, the Commission may process any relevant information available through the EU Customs Data Hub and may request ~~further~~**additional** information from the EU Customs Authority and from **the customs** ~~national~~	3. For this purpose, and for the purpose of fulfilling its role and responsibilities under this Title, the Commission may process any relevant information available through the EU Customs Data Hub and may request ~~*further*~~ information ***not available therein*** from the EU Customs Authority

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			authorities **unless that information can be extracted from reports prepared by the EU Customs Authority**.	and from ***the customs*** ~~*national*~~ authorities. Text Origin: Council Mandate	
Article 54(4)					
G	827	4. In the establishment of common risk criteria and common priority control areas, the Commission shall take account, where relevant, of evaluations carried out under this Article.	4. In the establishment of common risk criteria and common priority control areas, the Commission shall take account, where relevant, of evaluations carried out under this Article.	4. In the establishment of common risk criteria and common priority control areas, **the EU Customs Authority and** the Commission shall take account, where relevant, of evaluations carried out under this Article.	4. In the establishment of common risk criteria and common priority control areas, ***the EU Customs Authority and*** the Commission shall take account, where relevant, of evaluations carried out under this Article. Text Origin: Council Mandate	G
Article 55					
G	828	Article 55 Conferral of implementing powers	Article 55 Conferral of implementing powers	Article 55 Conferral of implementing powers	Article 55 Conferral of implementing powers Text Origin: Commission Proposal	G
Article 55(1), first subparagraph					
Y	829	1. The Commission shall adopt, by means of implementing acts, measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas referred to in this Title. Such	1. The Commission shall adopt, by means of implementing acts, measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas referred to in this Title. Such	1. The Commission shall adopt, by means of implementing acts, measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas referred to in this Title. Such	1. The Commission shall adopt, by means of implementing acts, measures to ensure the harmonised application of customs controls and risk management, including the exchange of information, the establishment of common risk criteria and standards and common priority control areas referred to in this Title. Such	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	measures shall address at least the following elements:	measures shall address at least the following elements:	measures shall address at least the following elements:	measures shall address at least the following elements: Text Origin: Commission Proposal
Article 55(1), first subparagraph, point (a)				
G 830	(a) the information to be recorded in the EU Customs Data Hub in relation to risk management and controls, including in respect of risk information, risk analysis results, control recommendations, control decisions and control results, and the rights to access and process such information;	(a) the information to be recorded in the EU Customs Data Hub in relation to risk management and controls, including in respect of risk information, risk analysis results, control recommendations, control decisions and control results, and the rights to access and process such information;	(a) the information to be recorded in the EU Customs Data Hub in relation to risk management and controls, including in respect of risk information, risk analysis results, **risk mitigation measures,** control recommendations, control decisions and ~~control~~ results **of controls**, and the rights to access and process such information;	(a) the information to be recorded in the EU Customs Data Hub in relation to risk management and controls, including in respect of risk information, risk analysis results, ***risk mitigation measures,*** control recommendations, control decisions and ~~*control*~~ results ***of controls***, and the rights to access and process such information; Text Origin: Council Mandate
Article 55(1), first subparagraph, point (b)				
G 831	(b) procedural measures for the transitional use or access to existing customs information systems procedural measures for the management of interoperability between the EU Customs Data Hub and other systems;	(b) procedural measures for the transitional use or access to existing customs information systems procedural measures for the management of interoperability between the EU Customs Data Hub and other systems;	~~(b)~~ **(b)** procedural measures for the transitional use or access to existing customs information systems**;** **(ba)** procedural measures for the management of interoperability between the EU Customs Data Hub and other systems;	~~*(b)*~~ ***(b)*** procedural measures for the transitional use or access to existing customs information systems ~~*procedural measures for the management of interoperability between the EU Customs Data Hub and other systems*~~; Text Origin: Council Mandate
Article 55(1), first subparagraph, point (ba)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
831a				***(ba) procedural measures for the management of interoperability between the EU Customs Data Hub and other systems;***
Article 55(1), first subparagraph, point (c)				
832	(c) procedural measures in relation to the application of the reporting requirement in the context of post-release controls and random controls;	(c) procedural measures in relation to the application of the reporting requirement in the context of post-release controls and random controls;	(c) procedural measures in relation to the application of the reporting requirement in the context of post-release controls and random controls;	(c) procedural measures in relation to the application of the reporting requirement in the context of post-release controls and random controls; Text Origin: Commission Proposal
Article 55(1), first subparagraph, point (d)				
833	(d) arrangements for cooperation, including exchange of information, between the EU Customs Authority and specific other Union institutes, bodies and offices, and other national competent authorities;	(d) arrangements for cooperation, including exchange of information, between the EU Customs Authority and specific other Union institutes, bodies and offices, and other national competent authorities;	(d) arrangements for cooperation, including exchange of information, between the EU Customs Authority and specific other Union institutes, bodies and offices~~, and other national competent authorities~~ **for the purposes of this Title**;	(d) arrangements for cooperation, including exchange of information, between the EU Customs Authority and specific other Union institutes, bodies and offices~~, and other national competent authorities~~ ***for the purposes of this Title***; Text Origin: Council Mandate
Article 55(1), first subparagraph, point (e)				
834	(e) the identification of the responsible customs authority in the case of specific risk management processes, which	(e) the identification of the responsible customs authority in the case of specific risk management processes, which	(e) the identification of the ~~responsible~~**competent** customs authority in the case of specific risk management processes, which	(e) the identification of the ~~*responsible*~~***competent*** customs authority in the case of specific risk management processes, which

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		may concern more than one Member State;	may concern more than one Member State;	may concern more than one Member State;	may concern more than one Member State; Text Origin: Council Mandate	
	Article 55(1), first subparagraph, point (f)					
Y	835	(f) procedural aspects of controls, including post-release controls, which concern more than one Member State, and the availability of results of samples and other controls between the customs authorities concerned;	(f) procedural aspects of controls, including post-release controls, which concern more than one Member State, and the availability of results of samples and other controls between the customs authorities concerned;	(f) ~~procedural aspects of controls, including post-release controls, which concern more than one Member State, and~~ the availability of results of samples and other controls~~ between the customs authorities concerned~~ **which concern more than one Member State**;		Y
	Article 55(1), first subparagraph, point (g)					
G	836	(g) arrangements for the sharing of risk information between customs authorities, the EU Customs Authority and with the Commission;	(g) arrangements for the sharing of risk information between customs authorities, the EU Customs Authority and with the Commission;	(g) arrangements for the sharing of risk information between customs authorities, the EU Customs Authority and with the Commission;	(g) arrangements for the sharing of risk information between customs authorities, the EU Customs Authority and with the Commission; Text Origin: Commission Proposal	G
	Article 55(1), first subparagraph, point (h)					
Y	837	(h) common priority control areas and common risk criteria and standards as referred to in Article 51(1) and (2) and Article 52, including the modalities for their application on an urgent basis where this is necessary.	(h) common priority control areas and common risk criteria and standards as referred to in Article 51(1) and (2) and Article 52, including the modalities for their application on an urgent basis where this is necessary.	(h) **terms and procedure for the establishment of** common priority control areas and common risk criteria and standards as referred to in Article ~~51(1) and (2)~~**51(2), Article 51a (2), point (b),** and Article 52, including the		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				modalities for their application on an urgent basis where this is necessary.**;**		
Article 55(1), first subparagraph, point (ha)						
Y	837a			**(i) procedural aspects of explanation in the event that a control recommendation was not executed;**		Y
Article 55(1), first subparagraph, point (hb)						
Y	837b			**(j) cases of requesting for the reports in accordance with Article 54(2).**		Y
Article 55(1), second subparagraph						
G	838	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 55(2)						
G	839	2. On imperative grounds of urgency relating to such measures, including the modalities for their application on an urgent basis to respond effectively to crisis or incidents which may pose an imminent safety or security risk, and duly justified by the need to	2. On imperative grounds of urgency relating to such measures, including the modalities for their application on an urgent basis to respond effectively to crisis or incidents which may pose an imminent safety or security risk, and duly justified by the need to	2. On imperative grounds of urgency relating to such measures, including the modalities for their application on an urgent basis to respond effectively to ~~crisis or~~ incidents which may pose an imminent safety or security risk, and duly justified by the need to	2. On imperative grounds of urgency relating to such measures, including the modalities for their application on an urgent basis to respond effectively to crisis or incidents which may pose an imminent safety or security risk, and duly justified by the need to	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	rapidly update common risk management and adapt the exchange of information, common risk criteria and standards, and common priority control areas to the evolution of risks, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	rapidly update common risk management and adapt the exchange of information, common risk criteria and standards, and common priority control areas to the evolution of risks, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	rapidly update common risk management and adapt the exchange of information, common risk criteria and standards, and common priority control areas to the evolution of risks, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	rapidly update common risk management and adapt the exchange of information, common risk criteria and standards, and common priority control areas to the evolution of risks, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5). Text Origin: EP Mandate
Title V				
840	Title V PLACING GOODS UNDER A CUSTOMS PROCEDURE	Title V PLACING GOODS UNDER A CUSTOMS PROCEDURE	Title V PLACING GOODS UNDER A CUSTOMS PROCEDURE	Title V PLACING GOODS UNDER A CUSTOMS PROCEDURE Text Origin: Commission Proposal
Chapter 1				
841	Chapter 1 Customs status of goods	Chapter 1 Customs status of goods	Chapter 1 Customs status of goods	Chapter 1 Customs status of goods Text Origin: Commission Proposal
Article 56				
842	Article 56 Presumption of customs status of Union goods	Article 56 Presumption of customs status of Union goods	Article 56 Presumption of customs status of Union goods	Article 56 Presumption of customs status of Union goods

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 56(1)					
G	843	1. All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.	1. All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.	1. All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.	1. All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods. Text Origin: Commission Proposal
Article 56(2)					
G	844	2. In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven.	2. In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven.	2. In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven.	2. In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven. Text Origin: Commission Proposal
Article 56(3)					
G	845	3. In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary	3. In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary	3. In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary	3. In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary

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	admission procedure or the inward processing procedure.	admission procedure or the inward processing procedure.	admission procedure or the inward processing procedure.	admission procedure or the inward processing procedure. Text Origin: Commission Proposal
Article 56(4)				
846	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal
Article 56(4), point (a)				
847	(a) the specific cases where the presumption laid down in paragraph 1 does not apply;	(a) the specific cases where the presumption laid down in paragraph 1 does not apply;	(a) the specific cases where the presumption laid down in paragraph 1 does not apply;	(a) the specific cases where the presumption laid down in paragraph 1 does not apply; Text Origin: Commission Proposal
Article 56(4), point (b)				
848	(b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods;	(b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods;	(b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods;	(b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods; Text Origin: Commission Proposal
Article 56(4), point (c)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 849	(c) the specific cases where the goods referred to in paragraph 3 do not have the customs status of Union goods.	(c) the specific cases where the goods referred to in paragraph 3 do not have the customs status of Union goods.	(c) the specific cases where the goods referred to in paragraph 3 do not have the customs status of Union goods.	(c) the specific cases where the goods referred to in paragraph 3 do not have the customs status of Union goods. G Text Origin: Commission Proposal
Article 56(5)				
G 850	5. The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). G Text Origin: Commission Proposal
Article 57				
G 851	Article 57 Loss of customs status of Union goods	Article 57 Loss of customs status of Union goods	Article 57 Loss of customs status of Union goods	Article 57 Loss of customs status of Union goods G Text Origin: Commission Proposal
Article 57, first paragraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	852	Union goods shall become non-Union goods in the following cases:	Union goods shall become non-Union goods in the following cases:	Union goods shall become non-Union goods in the following cases:	Union goods shall become non-Union goods in the following cases: Text Origin: Commission Proposal	G
	Article 57, first paragraph, point (a)					
G	853	(a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;	(a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;	(a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;	(a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply; Text Origin: Commission Proposal	G
	Article 57, first paragraph, point (b)					
G	854	(b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;	(b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;	(b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;	(b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows; Text Origin: Commission Proposal	G
	Article 57, first paragraph, point (c)					
G	855	(c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;	(c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;	(c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;	(c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;	G

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				Text Origin: Commission Proposal
Article 57, first paragraph, point (d)				
856	(d) where the declaration for release for free circulation is invalidated after release of the goods.	(d) where the declaration for release for free circulation is invalidated after release of the goods.	(d) where **the information provided or made available, or where applicable** the declaration**,** for release for free circulation is invalidated after release of the goods.	(d) where ***the information provided or made available, or where applicable*** the declaration**,** for release for free circulation is invalidated after release of the goods. Text Origin: Council Mandate
Article 58				
857	Article 58 Union goods leaving the customs territory of the Union temporarily	Article 58 Union goods leaving the customs territory of the Union temporarily	Article 58 Union goods leaving the customs territory of the Union temporarily	Article 58 Union goods leaving the customs territory of the Union temporarily Text Origin: Commission Proposal
Article 58(1)				
858	1. In the cases referred to in Article 112(2), points (b), (c), (d) and (e), goods shall keep their customs status as Union goods only if that status is established under the conditions and by the means laid down in the customs legislation.	1. In the cases referred to in Article 112(2), points (b), (c), (d) and (e), goods shall keep their customs status as Union goods only if that status is established under the conditions and by the means laid down in the customs legislation.	1. In the cases referred to in Article 112(2), points (b), (c), (d) and (e), goods shall keep their customs status as Union goods only if that status is established under the conditions and by the means laid down in the customs legislation.	1. In the cases referred to in Article 112(2), points (b), (c), (d) and (e), goods shall keep their customs status as Union goods only if that status is established under the conditions and by the means laid down in the customs legislation. Text Origin: Commission Proposal
Article 58(2)				

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G	859	2. In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status.	2. In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status.	2. In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status.	2. In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status. Text Origin: Commission Proposal	G
Article 58(3)						
G	860	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs status of goods referred to in paragraph 2 of this Article is not altered.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs status of goods referred to in paragraph 2 of this Article is not altered.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs status of goods referred to in paragraph 2 of this Article is not altered.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs status of goods referred to in paragraph 2 of this Article is not altered. Text Origin: Commission Proposal	G
Chapter 2						
G	861	Chapter 2 Placement and release	Chapter 2 Placement and release	Chapter 2 Placement and release	Chapter 2 Placement and release Text Origin: Commission Proposal	G
Article 59						
G	862	Article 59	Article 59	Article 59	Article 59	G

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	Placement of goods under a customs procedure	Placement of goods under a customs procedure	Placement of goods under a customs procedure	Placement of goods under a customs procedure Text Origin: Commission Proposal
Article 59(1)				
Y 863	1. Importers, exporters and holders of the procedure intending to place goods under a customs procedure shall provide or make available the data necessary for the concerned procedure as soon as it is available and in any event prior to the release of the goods.	1. Importers, exporters and holders of the procedure intending to place goods under a customs procedure shall provide or make available the data necessary for the concerned procedure as soon as it is available and in any event prior to the release of the goods.	1. Importers, exporters and holders of the ~~procedure intending to place goods under a customs~~**transit** procedure shall provide or make available **in the EU Customs Data Hub** the data necessary for the ~~concerned~~**placement of the goods under** procedure **concerned** as soon as it is available ~~and~~**but** in any event prior to the ~~release~~**notification of availability** of the goods **at the place of release** .	Y
Article 59(1a)				
Y 863a			**1a. By providing or making available the notification of availability of the goods the importers, exporters and holders of the transit procedure confirm to the customs authorities their intention to place the goods under the relevant customs procedure.**	Y
Article 59(2)				

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864	2. Deemed importers shall provide or make available the information on distance sales of goods to be imported in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods.	2. Deemed importers shall provide or make available the information on distance sales of goods to be imported in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the release of the goods.	2. **By the way of derogation of paragraph 1,** deemed ~~importers~~**importer that is making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC** shall provide or make available the information on distance sales of goods- to be ~~imported~~**placed under release for free circulation** in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the **notification of availability** ~~release~~ of the goods.	2. ***By the way of derogation of paragraph 1,*** deemed ~~*importers*~~***importer [that is making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC]*** shall provide or make available the information on distance sales of goods- to be ~~*imported*~~***placed under release for free circulation*** in the customs territory of the Union at the latest on the day following the date when the payment was accepted and in any event prior to the ***notification of availability*** ~~*release*~~ of the goods. Text Origin: Council Mandate
Article 59(3)				
865	3. By way of derogation from paragraph 1, in duly justified circumstances linked to the supporting documentation or the determination of the final value of the goods, the customs authorities may authorise Trust and Check traders to provide part of the data other than advance cargo information after the release of the goods. The importer or the exporter shall provide the omitted	3. By way of derogation from paragraph 1, in duly justified circumstances linked to the supporting documentation or the determination of the final value of the goods, the customs authorities may authorise Trust and Check traders to provide part of the data other than advance cargo information after the release of the goods. The importer or the exporter shall provide the omitted	3. By way of derogation from paragraph 1 **and without prejudice of Article 156**, in duly justified circumstances linked to the supporting documentation or the determination of the ~~final~~ **customs** value of the goods, the customs authorities may ~~authorise Trust and Check traders~~**allow the exporter, holder of the transit procedure or importer other than deemed importer,** to	

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	information within a specific time-limit.	information within a specific time-limit.	provide part of the data other than advance cargo information after the release of the goods. The **exporter, holder of the transit procedure or** importer ~~or the exporter~~**other than deemed importer** shall provide the omitted information within a specific time-limit.	
Article 59(3a)				
Y 865a			**3a. By way of derogation from paragraph 1 and without prejudice of Article 156, in duly justified circumstances linked to the supporting documentation or the determination of the customs value of the goods, the Trust and Check traders, other than deemed importer that is making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, may provide part of the data other than advance cargo information after the release of the goods. Trust and Check traders shall provide the omitted information within a specific time-limit.**	***3a. By way of derogation from paragraph 1 and without prejudice of Article 156, in duly justified circumstances linked to the supporting documentation or the determination of the customs value of the goods, the Trust and Check traders, other than deemed importer that is [making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC,] may provide part of the data other than advance cargo information after the release of the goods. Trust and Check traders shall provide the omitted information within a specific time-limit.*** Text Origin: Council Mandate Y
Article 59(3b)				

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Y 865b			**3b. By way of derogation from paragraph 1, in specific cases, goods may be placed under a customs procedure using means other than the EU Customs Data Hub.**	Y
Article 59(4)				
Y 866	4. The goods shall be placed under the customs procedure upon their release. The date of the release shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure in which the goods are placed and for all other import or export formalities.	4. The goods shall be placed under the customs procedure upon their release. The date of the release shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure in which the goods are placed and for all other import or export formalities.	4. The goods shall be placed under the customs procedure upon their release. The date of the ~~release~~**notification of availability of the goods ,** shall~~, except where otherwise provided,~~ be the date to be used for the application of the provisions governing the customs procedure in which the goods are placed and for all other import or export formalities.	Y
Article 59(5)				
Y 867	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data and information referred to in paragraphs 1 and 2 of this Article, and the specific data that can be provided after release of the goods	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data and information referred to in paragraphs 1 and 2 of this Article, and the specific data that can be provided after release of the goods	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining~~-~~**:** **(a)** the data~~ and information~~ referred to in paragraphs 1 and 2 of this Article~~, and~~**;**	Y

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	and the time-limits for providing such data as referred to in paragraph 3 of this Article.	and the time-limits for providing such data as referred to in paragraph 3 of this Article.	**(b) the conditions for applying the simplification referred to in paragraph 3,** the specific data that can be provided after release of the goods and the time-limits for providing such data, as referred to in ~~paragraph 3~~**paragraphs 3 and 3a** of this Article**;** **(c) the specific cases referred to paragraph 3b of this Article and the means other than the EU Customs Data Hub that can be used for placing goods under a customs procedure;** **(d) the cases when the notification on the availability of the goods is applicable and the way it shall be provided or made available**.	
Article 59a				
Y 867a			**Article 59a** **The other forms of notification of availability of the goods**	***Article 59a*** ***The other forms of notification of availability of the goods*** Text Origin: Council Mandate
Article 59a(1)				
Y 867b			**1. Instead of the notification of availability of the**	***1. The importer, exporter or holder of the transit procedure***

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			goods one of the following may be used:	***may provide or make available the notification of availability through:***
Article 59a(1), point (a)				
Y	867c		**(a) the notification of arrival of the goods at the customs territory of the Union, if applicable, in case where the temporary storage or placement under the customs procedure is at the office of entry;**	***(a) the notification of arrival of the goods at the customs territory of the Union, if applicable, in case where the temporary storage or placement under the customs procedure is at the office of entry;*** Text Origin: Council Mandate
Article 59a(1), point (b)				
Y	867d		**(b) the notification of arrival of the goods at the point of exit, if applicable, in case temporary storage is at the office of exit.**	***(b) the notification of arrival of the goods at the point of exit, if applicable, in case temporary storage is at the office of exit.*** Text Origin: Council Mandate
Article 59a(2)				
Y	867e		**2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:**	***2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:*** Text Origin: Council Mandate
Article 59a(2), point (a)				

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Y	867f			**(a) the cases when the notification of arrival of the goods is applicable;**	***(a) the cases when the notification of arrival of the goods is applicable;*** Text Origin: Council Mandate	Y
	Article 59a(2), point (b)					
Y	867g			**(b) other forms than mentioned in paragraph 1, that may be used instead of the notification of availability referred to in Article 59(1a).**	***(b) other forms than mentioned in paragraph 1, that may be used instead of the notification of availability referred to in Article 59(1a).*** Text Origin: Council Mandate	Y
	Article 59b					
G	867h			**Article 59b** **Information and supporting documents** ***[Article 40 of Title III is moved here]***	***Article 59b*** ***Information and supporting documents*** ***[Article 40 of Title III is moved here]*** Text Origin: Council Mandate	G
	Article 60					
G	868	Article 60 Release of the goods	Article 60 Release of the goods	Article 60 Release of the goods	Article 60 Release of the goods Text Origin: Commission Proposal	G
	Article 60(1)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	869	1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods taking into account the result of the risk analysis of the data provided by the importer or exporter and, where applicable, the results of any control.	1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article 42(3) shall decide on the release of the goods taking into account the result of the risk analysis of the data provided by the importer or exporter and, where applicable, the results of any control.	1. The customs authorities responsible for placing the goods in a customs procedure in accordance with Article ~~42(3)~~**42 paragraph 1, point (d) and paragraph 2** shall decide on the release of the goods taking into account the result of the risk analysis of the data **in the customs declaration or the data** provided by the importer or exporter **or holder of the transit procedure** and, where applicable, the results of any control~~.~~ **or mitigation measure**		Y
	Article 60(1a)					
Y	869a			**1a. The release shall not be considered a proof of conformity.**		Y
	Article 60(2)					
G	870	2. Goods shall be released if the following conditions are met:	2. Goods shall be released if the following conditions are met:	2. Goods shall be released if the following conditions are met:	2. Goods shall be released if the following conditions are met: Text Origin: Commission Proposal	G
	Article 60(2), point (a)					
Y	871	(a) an importer or exporter is responsible for the goods;	(a) an importer***, a responsible person,*** or exporter is responsible for the goods;	(a) ~~an~~**the customs authorities have been informed who is the** importer~~ or ~~**,**exporter ~~is~~**or holder of the transit**		Y

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				procedure responsible for the goods;		
Article 60(2), point (b)						
Y	872	(b) any information requested by customs authorities and the minimum information necessary for the particular procedure has been provided or made available to customs authorities;	(b) any information requested by customs authorities and the minimum information necessary for the particular procedure has been provided or made available to customs authorities;	~~(b) any information requested by customs authorities and the minimum information necessary for the particular procedure has been provided or made available to customs authorities;~~		Y
Article 60(2), point (c)						
Y	873	(c) the conditions for placing the goods under the procedure concerned pursuant to Articles 88, 118, 132 and 135 are fulfilled;	(c) the conditions for placing the goods under the procedure concerned pursuant to Articles 88, 118, 132 and 135 are fulfilled;	(c) the conditions for placing the goods under the procedure concerned pursuant to Articles **59, 88, 94a, 116, 118, 122a, 132, 135, 137 and 140 and**~~88, 118, 132 and 135~~ are fulfilled;		Y
Article 60(2), point (d)						
Y	874	(d) the goods have not been selected for any control.	(d) the goods have not been selected for any control.	(d) the goods have not been selected for any control **or have been selected for controls and these did not result in any findings that justify refusing the release of those goods**.		Y
Article 60(3)						
G	875	3. The customs authorities shall refuse the release in any of the following cases:	3. The customs authorities shall refuse the release in any of the following cases:	3. The customs authorities shall refuse the release in any of the following cases:	3. The customs authorities shall refuse the release in any of the following cases:	G

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				Text Origin: Commission Proposal
Article 60(3), point (a)				
G 876	(a) where the conditions for placing the goods under the procedure concerned are not fulfilled, including any Union non-customs formalities as defined in point 11 of Article 2 of Regulation (EU) 2022/2399 relevant for the goods;	(a) where the conditions for placing the goods under the procedure concerned are not fulfilled, including any Union non-customs formalities as defined in point 11 of Article 2 of Regulation (EU) 2022/2399 relevant for the goods;	(a) where the conditions for placing the goods under the procedure concerned are not fulfilled, including any Union non-customs formalities as defined in point 11 of Article 2 of Regulation (EU) 2022/2399 relevant for the goods;	(a) where the conditions for placing the goods under the procedure concerned are not fulfilled, including any Union non-customs formalities as defined in point 11 of Article 2 of Regulation (EU) 2022/2399 relevant for the goods; Text Origin: Commission Proposal
Article 60(3), point (b)				
G 877	(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities, unless that legislation requires consulting other authorities beforehand;	(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities~~, unless that legislation requires consulting other authorities beforehand~~;	(b) where they have ~~any~~ evidence that the goods do not comply with the ~~relevant other~~ legislation applied by the customs authorities~~, unless that legislation requires consulting other authorities beforehand;~~;	(b) where they have any evidence that the goods do not comply with the relevant other legislation applied by the customs authorities~~, unless that legislation requires consulting other authorities beforehand~~;
Article 60(3), point (ba)				
Y 877a		***(ba) where other legislation requires consultation with other authorities;***		
Article 60(3), point (c)				
G 878	(c) where they have evidence that the data provided is not accurate.	(c) where they have evidence that the data provided is not accurate.	(c) where they have evidence that the data provided is not accurate.	(c) where they have evidence that the data provided is not accurate.

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					Text Origin: Commission Proposal	
Article 60(4)						
Y	879	4. The customs authorities shall suspend the release in any of the following cases:	4. The customs authorities shall suspend the release in any of the following cases:	4. The customs authorities ~~shall~~ **may** suspend the release in any of the following cases:	4. The customs authorities shall suspend the release in any of the following cases: Text Origin: EP Mandate	Y
Article 60(4), point (a)						
G	880	(a) where they have a reason to believe that the goods do not comply with the relevant other legislation applied by the customs authorities or that they present a serious risk to human, animal or plant health and life, or to the environment, or any other public interest, including financial interest; or	(a) where they have a reason to believe that the goods do not comply with the relevant other legislation applied by the customs authorities or that they present a serious risk to human, animal or plant health and life, or to the environment, or any other public interest, including financial interest; or	(a) where they have a reason to believe that the goods do not comply with ~~the relevant other~~ legislation applied by the customs authorities or that they present a serious risk to human, animal or plant health and life, or to the environment, or any other public interest~~, including financial interest~~ ; or	(a) where they have a reason to believe that the goods do not comply with ~~*the relevant other*~~ legislation applied by the customs authorities or that they present a serious risk to human, animal or plant health and life, or to the environment, or any other public interest~~*, including financial interest*~~ ; or Text Origin: Council Mandate	G
Article 60(4), point (b)						
G	881	(b) where the other authorities have so requested according to other legislation applied by the customs authorities.	(b) where the other authorities have so requested according to other legislation applied by the customs authorities.	(b) where ~~the~~ other authorities have so requested according to other legislation applied by the customs authorities.	(b) where ~~*the*~~ other authorities have so requested according to other legislation applied by the customs authorities. Text Origin: Council Mandate	G
Article 60(5)						

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Y	882	5. Where the release has been suspended in accordance with paragraph 4, the customs authorities shall consult the other authorities if the relevant other legislation applied by the customs authorities so requires, and:	5. Where the release has been suspended in accordance with paragraph 4, the customs authorities shall consult the other authorities if the relevant other legislation applied by the customs authorities so requires, and:	5. Where the release has been suspended in accordance with paragraph 4, the customs authorities shall consult the ~~other~~**competent** authorities if the relevant other legislation applied by the customs authorities so requires, and:	5. Where the release has been suspended in accordance with paragraph 4, the customs authorities shall ~~consult the other authorities if~~***carry out the consultations provided for in*** the relevant other legislation applied by the customs authorities ~~so requires~~, and: Text Origin: Council Mandate	Y
	Article 60(5), point (a)					
G	883	(a) refuse the release if the other authorities have so requested according to other legislation applied by the customs authorities; or	(a) refuse the release if the other authorities have so requested according to other legislation applied by the customs authorities; or	(a) refuse the release if the ~~other~~**competent** authorities have so requested according to other legislation applied by the customs authorities; ~~or~~	(a) refuse the release if the ~~other~~***competent*** authorities have so requested according to other legislation applied by the customs authorities; ~~or~~ Text Origin: Council Mandate	G
	Article 60(5), point (b)					
G	884	(b) release the goods if there are no reasons to believe that other requirements and formalities required by the other legislation applied by the customs authorities relating to such a release have not been fulfilled and:	(b) release the goods if there are no reasons to believe that other requirements and formalities required by the other legislation applied by the customs authorities relating to such a release have not been fulfilled and:	(b) release the goods if ~~there are no reasons to believe that other requirements and formalities required by the other legislation applied by the customs authorities relating to such a release have not been fulfilled and:~~	(b) release the goods if ~~there are no reasons to believe that other requirements and formalities required by the other legislation applied by the customs~~***the competent*** authorities ~~relating to such a~~***have approved the*** release ~~have not been fulfilled and:~~***;***	G
	Article 60(5), point (b)(i)					

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G	885	(i) the other authorities have approved the release, or	(i) the other authorities have approved the release, or	~~(i)~~ the ~~other~~**competent** authorities have approved the release~~, or~~**;**	*deleted* Text Origin: Council Mandate	G
	Article 60(5), point (b)(ii)					
Y	*886*	*(ii)* the other authorities have not replied within the time limit determined in the relevant other legislation applied by the customs authorities, or	*deleted*	~~(ii)~~**(c) release the goods if** the other authorities have not replied within the time limit determined in the relevant other legislation applied by the customs authorities **or, in the absence of such time limit, within 5 days, or** ~~, or~~		Y
	Article 60(5), point (b)(iii)					
G	887	(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition that they have not requested to maintain the suspension, and the importer or the exporter provides to the customs authorities full traceability of those goods for 15 days starting from the notification of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer or the exporter, whichever comes first. The	(iii) the other authorities notify the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities, on the condition that they have not requested to maintain the suspension, and the importer***, the responsible person*** or the exporter provides to the customs authorities full traceability of those goods ~~*for 15 days starting from the notification*~~ of the other authorities or until the other authorities have assessed and communicated the outcome of their controls to the importer***, the responsible person***	~~(iii)~~**(d) maintain the suspension if not longer than 90 days** the other authorities ~~notify~~**requested to do so because they notified** the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities~~, on the condition that they have not requested to maintain the suspension, and the importer or the exporter provides to the customs authorities full traceability of those goods for 15 days starting from the notification of the other authorities or until the other authorities have assessed and communicated the~~	~~*(iii)*~~***(d) maintain the suspension for no longer than 90 days if*** the other authorities ~~*notify*~~***requested to do so because they notified*** the customs authorities that more time is needed to assess whether the goods comply with the relevant other legislation applied by the customs authorities~~*, on the condition that they have not requested to maintain the suspension, and the importer or the exporter provides to the customs authorities full traceability of those goods for 15 days starting from the notification of the other authorities or until the other authorities have assessed*~~	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	customs authorities shall make the traceability available to the other authorities.	or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.	~~outcome of their controls to the importer or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.~~	~~*and communicated the outcome of their controls to the importer or the exporter, whichever comes first. The customs authorities shall make the traceability available to the other authorities.*~~ Text Origin: Council Mandate
Article 60(6)				
888	6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control within a reasonable period of time after:	6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control ***as soon as possible and at the latest*** within ~~*a reasonable period of time*~~***30 calendar days*** after:	6. Without prejudice to the relevant other legislation applied by the customs authorities, the customs authorities shall be deemed to have released the goods where they have not selected them for any control **in specific cases,** within a reasonable period of time ~~after:~~**.**	
Article 60(6), point (a)				
889	(a) the goods of deemed importers have arrived to the customs territory of the Union; or	(a) the goods of deemed importers have arrived to the customs territory of the Union; or	~~(a) the goods of deemed importers have arrived to the customs territory of the Union; or~~	
Article 60(6), point (b)				
890	(b) the goods of importers have arrived to their final destination; or	(b) the goods of importers have arrived to their final destination; or	~~(b) the goods of importers have arrived to their final destination; or~~	
Article 60(6), point (c)				

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Y	891 (c) the exporter has sent the pre-departure information.	(c) the exporter has sent the pre-departure information.	~~(c) the exporter has sent the pre-departure information.~~		Y
Article 60(7)					
G	892 7. Where the customs authorities have suspended the release of the goods according to paragraph 4, or refused the release of the goods according to paragraph 3 or paragraph 5, point (a), they shall record their decision and any other information, if applicable, required by the Union law in the EU Customs Data Hub. This information shall be made available to the other customs authorities.	7. Where the customs authorities have suspended the release of the goods according to paragraph 4, or refused the release of the goods according to paragraph 3 or paragraph 5, point (a), they shall record their decision and any other information, if applicable, required by the Union law in the EU Customs Data Hub. This information shall be made available to the other customs authorities.	7. Where the customs authorities have suspended the release of the goods according to paragraph 4, or refused the release of the goods according to paragraph 3 or paragraph 5, point (a), they shall record their decision and any other information, if applicable, required by the Union law in the EU Customs Data Hub. This information shall be made available to the other customs authorities.	7. Where the customs authorities have suspended the release of the goods according to paragraph 4, or refused the release of the goods according to paragraph 3 or paragraph 5, point (a), they shall record their decision and any other information, if applicable, required by the Union law in the EU Customs Data Hub. This information shall be made available to the other customs authorities. Text Origin: Commission Proposal	G
Article 60(8)					
Y	893 8. Where the customs authorities have refused the release of the goods according to paragraph 3 or 5:	8. Where the customs authorities have refused the release of the goods according to paragraph 3 or 5:	8. Where the customs authorities have refused the release of the goods according to paragraph 3 or 5**, point (a)**:		Y
Article 60(8), point (a)					
G	894 (a) if the other authorities have not objected, the goods can be subsequently placed in another customs procedure with an indication that the goods had been	(a) if the other authorities have not objected, the goods can be subsequently placed in another customs procedure with an indication that the goods had been	(a) if the other authorities have not objected, the goods can be subsequently placed ~~in~~**under** another customs procedure with an indication that the goods had been	(a) if the other authorities have not objected, the goods can be subsequently placed ~~in~~***under*** another customs procedure with an indication that the goods had been	G

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	previously refused for another customs procedure;	previously refused for another customs procedure;	previously refused for another customs procedure;	previously refused for another customs procedure; Text Origin: Council Mandate
Article 60(8), point (b)				
Y 895	(b) if the other authorities have objected to place the goods for one or more customs procedures, the customs authorities shall record that information in the EU Customs Data Hub and act accordingly.	(b) if the other authorities have objected to place the goods for one or more customs procedures, the customs authorities shall record that information in the EU Customs Data Hub and act accordingly.	(b) if the other authorities have objected to place the goods ~~for one or more~~**under** customs ~~procedures~~**procedure**, the customs authorities shall record that information in the EU Customs Data Hub and act**, in accordance with Chapter 4 of Title V** ~~accordingly~~.	Y
Article 60(9)				
Y 896	9. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the reasonable periods of time referred to in paragraph 6 of this Article.	*deleted*	9. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the reasonable periods of time**, and specific cases when customs authorities shall deemed to have released the goods,** referred to in paragraph 6 of this Article.	Y
Article 61				
G 897	Article 61 Release of the goods on behalf of the customs authorities by Trust and Check traders	Article 61 Release of the goods on behalf of the customs authorities by Trust and Check traders	Article 61 Release of the goods on behalf of the customs authorities by Trust and Check traders	Article 61 Release of the goods on behalf of the customs authorities by Trust and Check traders G

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				Text Origin: Commission Proposal
Article 61(1)				
898	1. By way of derogation from Article 60(1), the customs authorities may authorise Trust and Check traders to release the goods on their behalf upon receipt of those goods at the place of business of the importer, owner or consignee or upon dispatch from the place of business of the exporter, owner or consignor, provided that the necessary data for the relevant procedure and real-time information on the arrival or dispatch of the goods is provided or made available to the customs authorities.	1. By way of derogation from Article 60(1), the customs authorities may authorise Trust and Check traders to release the goods on their behalf upon receipt of those goods at the place of business of the importer, owner or consignee or upon dispatch from the place of business of the exporter, owner or consignor, provided that the necessary data for the relevant procedure and real-time information on the arrival or dispatch of the goods is provided or made available to the customs authorities.	1. By way of derogation from Article 60(1), ~~the customs authorities may authorise~~ Trust and Check traders ~~to~~**may** release the goods on ~~their~~**the** behalf **of the customs authorities** upon receipt of those goods at the place of business of the importer, owner or consignee or upon dispatch from the place of business of the exporter, owner or consignor, provided that the necessary data for the relevant procedure and real-time information on the arrival or dispatch of the goods is provided or made available to the customs authorities.	1. By way of derogation from Article 60(1), the customs authorities may authorise Trust and Check traders to release the goods on their behalf upon receipt of those goods at the place of business of the importer, owner or consignee or upon dispatch from the place of business of the exporter, owner or consignor, provided that the necessary data for the relevant procedure and real-time information on the arrival or dispatch of the goods is provided or made available to the customs authorities. Text Origin: Commission Proposal
Article 61(1a)				
898a			**Trust and Check traders operating a customs warehouse for distance sale, in accordance to Article 122a, may only release the goods that are placed under the customs warehouse procedure and are ready to be**	***1a. Trust and Check traders operating a customs warehouse for distance sale, in accordance to Article 122a, may only release the goods that are placed under the customs warehouse procedure and are ready to be offered for***

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			offered for sale in the customs territory of the Union.	***sale in the customs territory of the Union.*** Text Origin: Council Mandate
Article 61(2)				
899	2. Without prejudice to Article 43, the customs authorities may authorise Trust and Check traders to perform certain controls on goods under customs supervision. In those cases, where the goods are subject to other legislation applied by the customs authorities, customs authorities shall consult the other authorities before granting such an authorisation and may agree with them a control plan.	2. Without prejudice to Article 43, the customs authorities may authorise Trust and Check traders to perform certain controls on goods under customs supervision. In those cases, where the goods are subject to other legislation applied by the customs authorities, customs authorities shall consult the other authorities before granting such an authorisation and may agree with them a control plan.	2. Without prejudice to Article 43, ~~the customs authorities may authorise~~ Trust and Check traders ~~to~~**may** perform certain controls on goods under customs supervision. ~~In those cases, where the goods are subject to other legislation applied by the customs authorities, customs authorities shall consult the other authorities before granting such an authorisation and may agree with them a control plan.~~	
Article 61(3)				
900	3. Where the Trust and Check trader referred to in paragraph 2 has reason to believe that the goods do not comply with the relevant other legislation applied by the customs authorities, it shall immediately notify the customs authorities and, where applicable, the other authorities. In that case, the customs authorities shall decide on the release.	3. Where the Trust and Check trader referred to in paragraph 2 has reason to believe that the goods do not comply with the relevant other legislation applied by the customs authorities, it shall immediately notify the customs authorities and, where applicable, the other authorities. In that case, the customs authorities shall decide on the release.	3. Where the Trust and Check trader referred to in paragraph 2 has reason to believe that the goods do not comply with the relevant other legislation applied by the customs authorities, it shall immediately notify the customs authorities ~~and, where applicable, the other authorities~~. In that case, the customs authorities shall decide on the release **or on the control**.	

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Article 61(4)				
901	4. The customs authorities may at any time require Trust and Check trader to present the goods for a control in a customs office or where the goods were meant to be released.	4. The customs authorities may at any time require Trust and Check trader to present the goods for a control in a customs office or where the goods were meant to be released.	~~4. The customs authorities may at any time require Trust and Check trader to present the goods for a control in a customs office or where the goods were meant to be released.~~	4. The customs authorities may ~~*at any time*~~ require Trust and Check trader to present the goods for a control in a customs office or where the goods were meant to be released. Text Origin: EP Mandate
Article 61(5)				
902	5. Where the customs authorities have identified a new serious financial risk or another specific situation in relation to an authorisation for release on their behalf, they may suspend the capacity to release on their behalf for a specific period of time and inform the Trust and Check trader. In such cases, the customs authorities shall decide on the release of the goods.	5. Where the customs authorities have identified a new serious financial risk or another specific situation in relation to an authorisation for release on their behalf, they may suspend the capacity to release on their behalf for a specific period of time and inform the Trust and Check trader. In such cases, the customs authorities shall decide on the release of the goods.	5. Where the customs authorities have identified a new serious financial risk or another specific situation in relation to ~~an authorisation for~~**the** release **of goods** on their behalf, they may suspend ~~the~~**such** capacity ~~to release on their behalf for a specific period of time and inform the Trust and Check trader. In such cases, the customs authorities shall decide on the release of the goods.~~**in accordance with Article 10(1a).**	
Article 61(5a)				
902a			**6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation to determine:**	
Article 61(5a), point (a)				

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Y 902b			**(a) the procedure for the release of the goods on behalf of the customs authorities by Trust and Check traders;**	Y
Article 61(5a), point (b)				
Y 902c			**(b) conditions, content and procedure for the controls carried out by the Trust and Check traders.**	Y
Article 62				
Y 903	Article 62 Modification and invalidation of information for placing goods under a customs procedure	Article 62 Modification and invalidation of information for placing goods under a customs procedure	Article 62 ~~Modification and invalidation~~**Amendment** of information for placing goods under a customs procedure	Y
Article 62(1)				
Y 904	1. The importer and the exporter shall amend one or more particulars of the data provided for placing the goods under a customs procedure where it comes to their knowledge that relevant information has changed in their records, or when customs authority instructs them to do so or notifies them of a data accuracy, completeness or quality issue, unless the customs authorities have informed that they intend to examine the goods or that they	1. The importer and the exporter shall amend one or more particulars of the data provided for placing the goods under a customs procedure where it comes to their knowledge that relevant information has changed in their records, or when customs authority instructs them to do so or notifies them of a data accuracy, completeness or quality issue, unless the customs authorities have informed that they intend to examine the goods or that they	~~1.~~ **1. Before the date of release,** the importer~~ and~~**,** the exporter **or the holder of the transit procedure** shall amend one or more particulars of the data provided for placing the goods under a customs procedure~~:~~**:** **(a)** where it comes to their knowledge that relevant information has changed in their records~~, or when~~ **or that information is incorrect, or**	Y

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	have established that the data provided is incorrect, or the goods have already been presented to customs.	have established that the data provided is incorrect, or the goods have already been presented to customs.	**(b) where** customs authority ~~instructs~~**requests** them to do so ~~or notifies them of a data accuracy, completeness~~**, due to data inaccuracy, incompleteness** or quality ~~issue, unless~~ **issues .** **1a. The importer and the exporter or the holder of the transit procedure may not amend the information where:** **(a)** the customs ~~authorities have~~**authority has** informed that they intend to examine the goods or **(b) the customs authority has informed** that they have established that the data provided is incorrect, or **(c)** the goods have already been ~~presented to customs~~ **released**.	
Article 62(1a)				
Y	904a		**1b. Within three years from the date of release, the importer, the exporter or the holder of the transit procedure may request the amendment of one or more particulars of the data provided or made available for placing goods under a customs procedure. The customs**	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			authorities shall decide whether to accept or refuse the amendment taking into account the risk of non-compliance with the obligations relating to the placing of goods under the customs procedure concerned.	
Article 62(2)				
905	2. The importer and the exporter shall invalidate the data provided for placing goods under a customs procedure as soon as it comes to their knowledge that the goods will not be brought into or will not be taken out of the customs territory of the Union. The customs authorities shall invalidate the data provided for placing goods under a customs procedure, if after 200 days from the date in which the information was provided or made available, the goods have not been brought into or have not been taken out of the customs territory of the Union.	2. The importer and the exporter shall invalidate the data provided for placing goods under a customs procedure as soon as it comes to their knowledge that the goods will not be brought into or will not be taken out of the customs territory of the Union. The customs authorities shall invalidate the data provided for placing goods under a customs procedure, if after 200 days from the date in which the information was provided or made available, the goods have not been brought into or have not been taken out of the customs territory of the Union.	~~2. The importer and the exporter shall invalidate the data provided for placing goods under a customs procedure as soon as it comes to their knowledge that the goods will not be brought into or will not be taken out of the customs territory of the Union. The customs authorities shall invalidate the data provided for placing goods under a customs procedure, if after 200 days from the date in which the information was provided or made available, the goods have not been brought into or have not been taken out of the customs territory of the Union.~~ ***[Moved to Article 62a (1)]***	
Article 62(2a)				
905a			**2a. The Commission is empowered to adopt delegated**	

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			acts in accordance with Article 261, to supplement this Regulation by determining the cases where the data may be amended after the date of release, as referred to in paragraph 1b of this Article.	
Article 62(3)				
906	3. The Commission shall specify, by means of implementing acts, the procedural rules for amending and for invalidating the information referred to in paragraphs 1 and 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules for amending and for invalidating the information referred to in paragraphs 1 and 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules for amending ~~and for invalidating~~ the information referred to in paragraphs 1 and ~~2~~ **1b** of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	
Article 62a				
906a			**Article 62a** **Invalidation of information for placing goods under a customs procedure**	
Article 62a(1)				
906b			**1. If the goods to be placed under the customs procedure are not brought into or taken out of the customs territory of the Union, the data for placing**	

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			goods under a customs procedure shall be invalidated:	
Article 62a(1), point (a)				
Y 906c			**(a) by the importer, the exporter and the holder of the transit procedure as soon as it comes to their knowledge that the goods will not be brought into or will not be taken out of the customs territory of the Union; or**	Y
Article 62a(1), point (b)				
Y 906d			**(b) by the customs authorities after 200 days from the date in which the information was provided or made available**	Y
Article 62a(1), first subparagraph				
Y 906e			**1a. The customs authorities shall, upon application by the importer, exporter or holder of the transit procedure, invalidate the data for placing goods under a customs procedure for which the notification of availability of the goods was provided or made available, in either of the following cases where the customs authorities:**	Y

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Article 62a, 1a., first subparagraph, point (a)				
906f			**(a) are satisfied that the goods are immediately to be placed under another customs procedure;**	
Article 62a, 1a., first subparagraph, point (b)				
906g			**(b) are satisfied, that as a result of special circumstances, the placing of the goods under the primary customs procedure is no longer justified.**	
Article 62a(1), second subparagraph				
906h			**However, where the customs authorities have informed the importer, exporter or holder of the transit procedure to examine the goods, an application for invalidation of the data shall not be accepted before the examination has taken place.2. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the cases where the data may be invalidated after the date of release of the goods.**	
Article 62a(1b)				

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Y	906i			**3. The Commission shall specify, by means of implementing acts, the procedural rules for invalidating the information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Chapter 3						
G	907	Chapter 3 Transitional provisions	Chapter 3 Transitional provisions	Chapter 3 ~~Transitional provisions~~**Customs declaration**	Chapter 3 Transitional provisions ***on customs declarations*** Text Origin: EP Mandate	G
Article 63						
G	908	Article 63 Customs declaration of goods	Article 63 Customs declaration of goods	Article 63 Customs declaration ~~*of goods*~~	Article 63 Customs declaration ~~*of goods*~~ Text Origin: Council Mandate	G
Article 63(1)						
Y	909	1. Until the date set out in Article 265(4), all goods intended to be placed under a customs procedure shall be covered by a customs declaration appropriate for the particular procedure.	1. Until the date set out in Article 265(4), all goods intended to be placed under a customs procedure shall be covered by a customs declaration appropriate for the particular procedure.	~~1. Until the date set out in Article 265(4), all goods intended to be placed under a~~ Customs ~~procedure~~**declarations** shall be ~~covered by a customs declaration appropriate for the particular procedure.~~**made using electronic data-processing techniques.**		Y

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				[paragraph 1 moved to Article 264]		
Article 63(2)						
Y	910	2. From the date set out in Article 265(4), importers, exporters and holders of the transit procedure may, for placing goods under a customs procedure, lodge a customs declaration or provide or make available the relevant information appropriate for the relevant procedure using the EU Customs Data Hub. From the date set out in Article 265(3), importers, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, provide or make available the information appropriate for the relevant procedure using the EU Customs Data Hub.	2. From the date set out in Article 265(4), importers, exporters and holders of the transit procedure may, for placing goods under a customs procedure, lodge a customs declaration or provide or make available the relevant information appropriate for the relevant procedure using the EU Customs Data Hub. From the date set out in Article 265(3), importers, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, provide or make available the information appropriate for the relevant procedure using the EU Customs Data Hub.	~~2. From the date set out in Article 265(4), importers, exporters and holders of the transit procedure may, for placing goods under a customs procedure, lodge a customs declaration or provide or make available the relevant information appropriate for the relevant procedure using the EU Customs Data Hub. From the date set out in Article 265(3), importers, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, provide or make available the information appropriate for the relevant procedure using the EU Customs Data Hub.~~ ***[Moved to Article 264]***		Y
Article 63(3)						
G	911	3. In specific cases, a customs declaration may be lodged using means other than	3. In specific cases, a customs declaration may be lodged using means other than	3. In specific cases, a customs declaration may be lodged using means other than	3. In specific cases, a customs declaration may be lodged using means other than	G

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		electronic data-processing techniques.	electronic data-processing techniques.	electronic data-processing techniques.	electronic data-processing techniques. Text Origin: Commission Proposal
Article 63(4)					
G	912	4. The customs declaration shall be lodged at one of the following, depending on the circumstances:	4. The customs declaration shall be lodged at one of the following, depending on the circumstances:	4. **Except where otherwise provided,** the customs declaration shall be lodged at one of the following, depending on the circumstances:	4. ***Except where otherwise provided,*** the customs declaration shall be lodged at one of the following, depending on the circumstances: Text Origin: Council Mandate
Article 63(4), point (a)					
G	913	(a) the customs office responsible for the place of first arrival of the goods to the customs territory of the Union; or	(a) the customs office responsible for the place of first arrival of the goods to the customs territory of the Union; or	(a) the customs office responsible for the place of first arrival of the goods to the customs territory of the Union; or	(a) the customs office responsible for the place of first arrival of the goods to the customs territory of the Union; or Text Origin: Commission Proposal
Article 63(4), point (b)					
G	914	(b) the customs office responsible for the place of unloading of the goods arriving by sea or air;	(b) the customs office responsible for the place of unloading of the goods arriving by sea or air;	(b) the customs office responsible for the place of unloading of the goods arriving by sea or air;	(b) the customs office responsible for the place of unloading of the goods arriving by sea or air; Text Origin: Commission Proposal
Article 63(4), point (c)					

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G 915	(c) the customs office of destination of the transit procedure if the goods have entered the customs territory of the Union placed under a transit procedure;	(c) the customs office of destination of the transit procedure if the goods have entered the customs territory of the Union placed under a transit procedure;	(c) the customs office of destination of the transit procedure if the goods have entered the customs territory of the Union placed under a transit procedure;	(c) the customs office of destination of the transit procedure if the goods have entered the customs territory of the Union placed under a transit procedure; Text Origin: Commission Proposal
Article 63(4), point (d)				
G 916	(d) the customs office responsible for the place where the goods to be placed under a transit procedure are located;	(d) the customs office responsible for the place where the goods to be placed under a transit procedure are located;	(d) the customs office responsible for the place where the goods to be placed under a transit procedure are located;	(d) the customs office responsible for the place where the goods to be placed under a transit procedure are located; Text Origin: Commission Proposal
Article 63(4), point (e)				
G 917	(e) the customs office responsible for the place of establishment of the authorised economic operator for customs simplifications that is authorised to apply centralised clearance;	(e) the customs office responsible for the place of establishment of the authorised economic operator for customs simplifications that is authorised to apply centralised clearance;	(e) the customs office responsible for the place of establishment of the authorised economic operator for customs simplifications that is authorised to apply centralised clearance;	(e) the customs office responsible for the place of establishment of the authorised economic operator for customs simplifications that is authorised to apply centralised clearance; Text Origin: Commission Proposal
Article 63(4), point (f)				
G 918	(f) the customs office responsible for the place where the goods intended to be taken out of	(f) the customs office responsible for the place where the goods intended to be taken out of	(f) the customs office responsible for the place where the goods intended to be taken out of	(f) the customs office responsible for the place where the goods intended to be taken out of

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the customs territory of the Union are located.	the customs territory of the Union are located.	the customs territory of the Union are located.	the customs territory of the Union are located. Text Origin: Commission Proposal
Article 63(5)				
G 919	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with paragraph 2 of this Article.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with paragraph 2 of this Article.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with paragraph 2 of this Article.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with paragraph 2 of this Article. Text Origin: Commission Proposal
Article 63(6), first subparagraph				
G 920	6. The Commission shall specify, by means of implementing acts:	6. The Commission shall specify, by means of implementing acts:	6. The Commission shall specify, by means of implementing acts:	6. The Commission shall specify, by means of implementing acts: Text Origin: Commission Proposal
Article 63(6), first subparagraph, point (a)				
G 921	(a) the procedure for lodging the customs declaration in the cases referred to in paragraph 3;	(a) the procedure for lodging the customs declaration in the cases referred to in paragraph 3;	(a) the procedure for lodging the customs declaration in the cases referred to in paragraph 3;	(a) the procedure for lodging the customs declaration in the cases referred to in paragraph 3;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 63(6), first subparagraph, point (b)						
G	922	(b) the rules for determining the competent customs offices other than the one referred to in paragraph 4, including customs offices of entry and customs offices of exit.	(b) the rules for determining the competent customs offices other than the one referred to in paragraph 4, including customs offices of entry and customs offices of exit.	(b) the rules for determining the competent customs offices other than the one referred to in paragraph 4, including customs offices of entry and customs offices of exit.	(b) the rules for determining the competent customs offices other than the one referred to in paragraph 4, including customs offices of entry and customs offices of exit. Text Origin: Commission Proposal	G
Article 63(6), second subparagraph						
G	923	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 64						
G	924	Article 64 Standard customs declaration	Article 64 Standard customs declaration	Article 64 Standard customs declaration	Article 64 Standard customs declaration Text Origin: Commission Proposal	G
Article 64(1)						
Y	925	1. Standard customs declarations shall contain all the particulars necessary for application of the provisions	1. Standard customs declarations shall contain all the particulars necessary for application of the provisions	1. **Until 31 December 2037,** standard customs declarations shall contain all the particulars necessary for application of the		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		governing the customs procedure for which the goods are declared.	governing the customs procedure for which the goods are declared.	provisions governing the customs procedure for which the goods are declared **and the supporting documents referred to in Article 59b**.		
Article 64(2)						
G	926	2. The Commission shall specify, by means of implementing acts, the procedure for lodging the standard customs declaration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure for lodging the standard customs declaration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure for lodging the standard customs declaration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure for lodging the standard customs declaration referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 65						
G	927	Article 65 Simplified declaration	Article 65 Simplified declaration	Article 65 Simplified declaration	Article 65 Simplified declaration Text Origin: Commission Proposal	G
Article 65(1)						
Y	928	1. Until the date set out in Article 265(3), the customs authorities may accept that a person has goods placed under a customs procedure on the basis of	1. Until the date set out in Article 265(3), the customs authorities may accept that a person has goods placed under a customs procedure on the basis of	1. Until ~~the date set out in Article 265(3)~~**31 December 2037** , the customs authorities may accept that a person has goods placed under a customs procedure on the		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		a simplified declaration which may omit certain of the particulars or the supporting documents referred to in Article 40.	a simplified declaration which may omit certain of the particulars or the supporting documents referred to in Article 40.	basis of a simplified declaration which may omit certain of the particulars or the supporting documents referred to in Article 40.		
Article 65(2)						
Y	929	2. Until the date set out in Article 265(4), the customs authorities may authorise the regular use of a simplified declaration.	2. Until the date set out in Article 265(4), the customs authorities may authorise the regular use of a simplified declaration.	2. Until ~~the date set out in Article 265(4)~~**1 March 2032** , the customs authorities may authorise the regular use of a simplified declaration.		Y
Article 65(3)						
G	930	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 2 of this Article.	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 2 of this Article.	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 2 of this Article.	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 2 of this Article. Text Origin: Commission Proposal	G
Article 65(4)						
G	931	4. The Commission shall specify, by means of implementing acts, the procedure for lodging the simplified declaration. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for lodging the simplified declaration. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for lodging the simplified declaration. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for lodging the simplified declaration. Those implementing acts shall be adopted in accordance with the examination	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 66				
G 932	Article 66 Supplementary declaration	Article 66 Supplementary declaration	Article 66 Supplementary declaration	Article 66 Supplementary declaration Text Origin: Commission Proposal
Article 66(1), first subparagraph				
G 933	1. In the case of a simplified declaration pursuant to Article 65 or of an entry in the declarant's records pursuant to Article 73, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit.	1. In the case of a simplified declaration pursuant to Article 65 or of an entry in the declarant's records pursuant to Article 73, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit.	1. In the case of a simplified declaration pursuant to Article 65 or of an entry in the declarant's records pursuant to Article 73, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit.	1. In the case of a simplified declaration pursuant to Article 65 or of an entry in the declarant's records pursuant to Article 73, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit. Text Origin: Commission Proposal
Article 66(1), second subparagraph				
G 934	In the case of a simplified declaration pursuant to Article 65, the necessary supporting documents shall be in the	In the case of a simplified declaration pursuant to Article 65, the necessary supporting documents shall be in the	In the case of a simplified declaration pursuant to Article 65, the necessary supporting documents shall be in the	In the case of a simplified declaration pursuant to Article 65, the necessary supporting documents shall be in the

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	declarant's possession and at the disposal of the customs authorities within a specific time-limit.	declarant's possession and at the disposal of the customs authorities within a specific time-limit.	declarant's possession and at the disposal of the customs authorities within a specific time-limit.	declarant's possession and at the disposal of the customs authorities within a specific time-limit. Text Origin: Commission Proposal
Article 66(1), third subparagraph				
G 935	The supplementary declaration may be of a general, periodic or recapitulative nature.	The supplementary declaration may be of a general, periodic or recapitulative nature.	The supplementary declaration may be of a general, periodic or recapitulative nature.	The supplementary declaration may be of a general, periodic or recapitulative nature. Text Origin: Commission Proposal
Article 66(2)				
G 936	2. The obligation to lodge a supplementary declaration shall be waived in the following cases:	2. The obligation to lodge a supplementary declaration shall be waived in the following cases:	2. The obligation to lodge a supplementary declaration shall be waived in the following cases:	2. The obligation to lodge a supplementary declaration shall be waived in the following cases: Text Origin: Commission Proposal
Article 66(2), point (a)				
G 937	(a) where the goods are placed under a customs warehousing procedure;	(a) where the goods are placed under a customs warehousing procedure;	(a) where the goods are placed under a customs warehousing procedure;	(a) where the goods are placed under a customs warehousing procedure; Text Origin: Commission Proposal
Article 66(2), point (b)				
G 938	(b) in other specific cases.	(b) in other specific cases.	(b) in other specific cases.	(b) in other specific cases. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 66(3)					
G 939	3. The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply:	3. The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply:	3. The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply:	3. The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply: Text Origin: Commission Proposal	G
Article 66(3), point (a)					
Y 940	(a) the simplified declaration concerns goods the value and quantity of which is below the statistical threshold;	(a) the simplified declaration concerns goods the value and quantity of which is below the statistical threshold;	(a) the simplified declaration concerns goods the value and quantity of which is below the statistical threshold **referred to in Article 170(8)**;		Y
Article 66(3), point (b)					
G 941	(b) the simplified declaration already contains all the information needed for the customs procedure concerned;	(b) the simplified declaration already contains all the information needed for the customs procedure concerned;	(b) the simplified declaration already contains all the information needed for the customs procedure concerned;	(b) the simplified declaration already contains all the information needed for the customs procedure concerned; Text Origin: Commission Proposal	G
Article 66(3), point (c)					
G 942	(c) the simplified declaration is not made by entry in the declarant's records.	(c) the simplified declaration is not made by entry in the declarant's records.	(c) the simplified declaration is not made by entry in the declarant's records.	(c) the simplified declaration is not made by entry in the declarant's records. Text Origin: Commission Proposal	G
Article 66(4)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 943	4. The simplified declaration referred to in Article 65 or the entry in the declarant's records referred to in to Article 73, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the simplified declaration is accepted in accordance with Article 69 and on the date on which the goods are entered in the declarant's records.	4. The simplified declaration referred to in Article 65 or the entry in the declarant's records referred to in to Article 73, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the simplified declaration is accepted in accordance with Article 69 and on the date on which the goods are entered in the declarant's records.	4. The simplified declaration referred to in Article 65 or the entry in the declarant's records referred to in to Article 73, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the simplified declaration is accepted in accordance with Article 69 and on the date on which the goods are entered in the declarant's records.	4. The simplified declaration referred to in Article 65 or the entry in the declarant's records referred to in to Article 73, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the simplified declaration is accepted in accordance with Article 69 and on the date on which the goods are entered in the declarant's records. Text Origin: Commission Proposal G
Article 66(5)				
G 944	5. The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 169, to be the place where the customs declaration has been lodged.	5. The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 169, to be the place where the customs declaration has been lodged.	5. The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 169, to be the place where the customs declaration has been lodged.	5. The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 169, to be the place where the customs declaration has been lodged. Text Origin: Commission Proposal G
Article 66(6)				
G 945	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:	6. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining: G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 66(6), point (a)				
946	(a) the specific time-limit referred to in paragraph 1, first subparagraph, within which the supplementary declaration is to be lodged;	(a) the specific time-limit referred to in paragraph 1, first subparagraph, within which the supplementary declaration is to be lodged;	(a) the specific time-limit referred to in paragraph 1, first subparagraph, within which the supplementary declaration is to be lodged;	(a) the specific time-limit referred to in paragraph 1, first subparagraph, within which the supplementary declaration is to be lodged; Text Origin: Commission Proposal
Article 66(6), point (b)				
947	(b) the specific time-limit referred to in paragraph 1, second subparagraph, within which supporting documents are to be in the possession of the declarant and at the disposal of the customs authorities;	(b) the specific time-limit referred to in paragraph 1, second subparagraph, within which supporting documents are to be in the possession of the declarant and at the disposal of the customs authorities;	(b) the specific time-limit referred to in paragraph 1, second subparagraph, within which supporting documents are to be in the possession of the declarant and at the disposal of the customs authorities;	(b) the specific time-limit referred to in paragraph 1, second subparagraph, within which supporting documents are to be in the possession of the declarant and at the disposal of the customs authorities; Text Origin: Commission Proposal
Article 66(6), point (c)				
948	(c) the specific cases where the obligation to lodge a supplementary declaration is waived in accordance with paragraph 2, point (b).	(c) the specific cases where the obligation to lodge a supplementary declaration is waived in accordance with paragraph 2, point (b).	(c) the specific cases where the obligation to lodge a supplementary declaration is waived in accordance with paragraph 2, point (b).	(c) the specific cases where the obligation to lodge a supplementary declaration is waived in accordance with paragraph 2, point (b). Text Origin: Commission Proposal

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 66(7)						
G	949	7. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the supplementary declaration. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the supplementary declaration. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the supplementary declaration. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the supplementary declaration. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 67						
G	950	Article 67 Lodging a customs declaration	Article 67 Lodging a customs declaration	Article 67 Lodging a customs declaration	Article 67 Lodging a customs declaration Text Origin: Commission Proposal	G
Article 67(1), first subparagraph						
Y	951	1. Until the date set out in Article 265(3), without prejudice to Article 66(1), a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the	1. Until the date set out in Article 265(3), without prejudice to Article 66(1), a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the	1. Until ~~the date set out in Article 265(3)~~**31 December 2037** , without prejudice to Article 66(1), a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the goods in		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	goods in question or to have them presented to customs.	goods in question or to have them presented to customs.	question or to have them presented to customs.	
Article 67(1), second subparagraph				
G 952	However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative.	However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative.	However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative.	However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative. Text Origin: Commission Proposal
Article 67(2)				
Y 953	2. By way of derogation from paragraph 1, first subparagraph, the customs declaration for release for free circulation for goods to be imported in the customs territory of the Union under the special scheme for distance sales set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC for distance sales shall be lodged by or on behalf of the deemed importer.	2. By way of derogation from paragraph 1, first subparagraph, the customs declaration for release for free circulation for goods to be imported in the customs territory of the Union under the special scheme for distance sales set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC for distance sales shall be lodged by or on behalf of the deemed importer.	~~2. By way of derogation from paragraph 1, first subparagraph, the customs declaration for release for free circulation for goods to be imported in the customs territory of the Union under the special scheme for distance sales set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC for distance sales shall be lodged by or on behalf of the deemed importer.~~	
Article 67(3)				
G 954	3. The declarant shall be established in the customs territory of the Union.	3. The declarant shall be established in the customs territory of the Union.	3. The declarant shall be established in the customs territory of the Union.	3. The declarant shall be established in the customs territory of the Union.

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 67(4)					
G	955	4. By way of derogation from paragraph 3, the following declarants shall not be required to be established in the customs territory of the Union:	4. By way of derogation from paragraph 3, the following declarants shall not be required to be established in the customs territory of the Union:	4. By way of derogation from paragraph 3, the following declarants shall not be required to be established in the customs territory of the Union:	4. By way of derogation from paragraph 3, the following declarants shall not be required to be established in the customs territory of the Union: Text Origin: Commission Proposal
Article 67(4), point (a)					
G	956	(a) persons who lodge a customs declaration for transit or temporary admission;	(a) persons who lodge a customs declaration for transit or temporary admission;	(a) persons who lodge a customs declaration for transit or temporary admission;	(a) persons who lodge a customs declaration for transit or temporary admission; Text Origin: Commission Proposal
Article 67(4), point (b)					
G	957	(b) persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;	(b) persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;	(b) persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;	(b) persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified; Text Origin: Commission Proposal
Article 67(4), point (c)					

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G	958	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union;	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union;	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union;	(c) persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union; Text Origin: Commission Proposal	G
Article 67(4), point (d)						
G	959	(d) deemed importers involved in the distance sale of goods under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC which are to be imported in the customs territory of the Union provided that they appoint an indirect representative.	(d) deemed importers involved in the distance sale of goods under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC which are to be imported in the customs territory of the Union provided that they appoint an indirect representative.	(d) deemed importers involved in the distance sale of goods under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC which are to be imported in the customs territory of the Union provided that they appoint an indirect representative.	(d) deemed importers involved in the distance sale of goods under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC which are to be imported in the customs territory of the Union provided that they appoint an indirect representative. Text Origin: Commission Proposal	G
Article 67(5)						
G	960	5. Customs declarations shall be authenticated.	5. Customs declarations shall be authenticated.	~~5. Customs declarations shall be authenticated.~~	*deleted*	G

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Article 68				
961	Article 68 Lodging a customs declaration prior to the presentation of the goods	Article 68 Lodging a customs declaration prior to the presentation of the goods	Article 68 Lodging a customs declaration prior to the presentation of the goods	Article 68 Lodging a customs declaration prior to the presentation of the goods Text Origin: Commission Proposal
Article 68(1)				
962	1. A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of the date of the lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.	1. A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of the date of the lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.	1. A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of the date of the lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.	1. A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of the date of the lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged. Text Origin: Commission Proposal
Article 68(2)				
963	2. The Commission shall specify, by means of implementing acts, the procedural rules for lodging a customs declaration as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination	2. The Commission shall specify, by means of implementing acts, the procedural rules for lodging a customs declaration as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination	2. The Commission shall specify, by means of implementing acts, the procedural rules for lodging a customs declaration as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination	2. The Commission shall specify, by means of implementing acts, the procedural rules for lodging a customs declaration as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4). Text Origin: Commission Proposal
	Article 69				
G	964	Article 69 Acceptance of a customs declaration	Article 69 Acceptance of a customs declaration	Article 69 Acceptance of a customs declaration	Article 69 Acceptance of a customs declaration Text Origin: Commission Proposal
	Article 69(1)				
G	965	1. Customs declarations which comply with the conditions laid down in this Chapter and with Article 40 shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.	1. Customs declarations which comply with the conditions laid down in this Chapter and with Article 40 shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.	1. Customs declarations which comply with the conditions laid down in this Chapter and with Article 40 shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.	1. Customs declarations which comply with the conditions laid down in this Chapter and with Article 40 shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs. Text Origin: Commission Proposal
	Article 69(2)				
G	966	2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the	2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the	2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the	2. The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the

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	customs procedure for which the goods are declared and for all other import or export formalities.	customs procedure for which the goods are declared and for all other import or export formalities.	customs procedure for which the goods are declared and for all other import or export formalities.	customs procedure for which the goods are declared and for all other import or export formalities. Text Origin: Commission Proposal
Article 69(3)				
G 967	3. The Commission shall specify, by means of implementing acts, the procedural rules for accepting a customs declaration, including the application of those rules in the cases referred to in Article 72. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules for accepting a customs declaration, including the application of those rules in the cases referred to in Article 72. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules for accepting a customs declaration, including the application of those rules in the cases referred to in Article 72. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules for accepting a customs declaration, including the application of those rules in the cases referred to in Article 72. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 70				
G 968	Article 70 Amendment of a customs declaration	Article 70 Amendment of a customs declaration	Article 70 Amendment of a customs declaration	Article 70 Amendment of a customs declaration Text Origin: Commission Proposal
Article 70(1)				
G 969	1. The declarant shall, upon application, be permitted to amend	1. The declarant shall, upon application, be permitted to amend	1. The declarant shall, upon application, be permitted to amend	1. The declarant shall, upon application, be permitted to amend

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	one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.	one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.	one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.	one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered. Text Origin: Commission Proposal
Article 70(2)				
G 970	2. No such amendment shall be permitted where it is applied for after any of the following events:	2. No such amendment shall be permitted where it is applied for after any of the following events:	2. No such amendment shall be permitted where it is applied for after any of the following events:	2. No such amendment shall be permitted where it is applied for after any of the following events: Text Origin: Commission Proposal
Article 70(2), point (a)				
G 971	(a) the customs authorities have informed the declarant that they intend to examine the goods;	(a) the customs authorities have informed the declarant that they intend to examine the goods;	(a) the customs authorities have informed the declarant that they intend to examine the goods;	(a) the customs authorities have informed the declarant that they intend to examine the goods; Text Origin: Commission Proposal
Article 70(2), point (b)				
G 972	(b) the customs authorities have established that the particulars of the customs declaration are incorrect;	(b) the customs authorities have established that the particulars of the customs declaration are incorrect;	(b) the customs authorities have established that the particulars of the customs declaration are incorrect;	(b) the customs authorities have established that the particulars of the customs declaration are incorrect; Text Origin: Commission Proposal

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Article 70(2), point (c)				
973	(c) the customs authorities have released the goods.	(c) the customs authorities have released the goods.	(c) the customs authorities have released the goods.	(c) the customs authorities have released the goods. Text Origin: Commission Proposal
Article 70(3)				
974	3. Upon application by the declarant, within 3 years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.	3. Upon application by the declarant, within 3 years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.	3. Upon application by the declarant, within 3 years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.	3. Upon application by the declarant, within 3 years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned. Text Origin: Commission Proposal
Article 70(4)				
975	4. The Commission shall specify, by means of implementing acts, the procedure for amending the customs declaration after the release of the goods in accordance with paragraph 3. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for amending the customs declaration after the release of the goods in accordance with paragraph 3. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for amending the customs declaration after the release of the goods in accordance with paragraph 3. Those implementing acts shall be adopted in accordance with the examination	4. The Commission shall specify, by means of implementing acts, the procedure for amending the customs declaration after the release of the goods in accordance with paragraph 3. Those implementing acts shall be adopted in accordance with the examination

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	procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4).	procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 71				
976	Article 71 Invalidation of a customs declaration	Article 71 Invalidation of a customs declaration	Article 71 Invalidation of a customs declaration	Article 71 Invalidation of a customs declaration Text Origin: Commission Proposal
Article 71(1), first subparagraph				
977	1. The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:	1. The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:	1. The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:	1. The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases: Text Origin: Commission Proposal
Article 71(1), first subparagraph, point (a)				
978	(a) where they are satisfied that the goods are immediately to be placed under a customs procedure;	(a) where they are satisfied that the goods are immediately to be placed under a customs procedure;	(a) where they are satisfied that the goods are immediately to be placed under a customs procedure;	(a) where they are satisfied that the goods are immediately to be placed under a customs procedure; Text Origin: Commission Proposal
Article 71(1), first subparagraph, point (b)				

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G	979	(b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.	(b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.	(b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.	(b) where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified. Text Origin: Commission Proposal	G
Article 71(1), second subparagraph						
G	980	However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.	However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.	However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.	However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place. Text Origin: Commission Proposal	G
Article 71(2)						
G	981	2. By way of derogation from paragraph 1, in specific cases the customs declaration may be invalidated by the customs authorities without prior application by the declarant.	2. By way of derogation from paragraph 1, in specific cases the customs declaration may be invalidated by the customs authorities without prior application by the declarant.	2. By way of derogation from paragraph 1, in specific cases the customs declaration may be invalidated by the customs authorities without prior application by the declarant.	2. By way of derogation from paragraph 1, in specific cases the customs declaration may be invalidated by the customs authorities without prior application by the declarant. Text Origin: Commission Proposal	G
Article 71(3)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	982	3. The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.	3. The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.	3. The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.	3. The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided. Text Origin: Commission Proposal	G
Article 71(4)						
G	983	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs declaration is invalidated by customs authorities as referred to in paragraph 2 of this Article and after the release of the goods as referred to in paragraph 3 of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs declaration is invalidated by customs authorities as referred to in paragraph 2 of this Article and after the release of the goods as referred to in paragraph 3 of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs declaration is invalidated by customs authorities as referred to in paragraph 2 of this Article and after the release of the goods as referred to in paragraph 3 of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where the customs declaration is invalidated by customs authorities as referred to in paragraph 2 of this Article and after the release of the goods as referred to in paragraph 3 of this Article. Text Origin: Commission Proposal	G
Article 71(5)						
G	984	5. The Commission shall specify, by means of implementing acts, the procedure for invalidating the customs declaration after the release of the goods referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the	5. The Commission shall specify, by means of implementing acts, the procedure for invalidating the customs declaration after the release of the goods referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the	5. The Commission shall specify, by means of implementing acts, the procedure for invalidating the customs declaration after the release of the goods referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the	5. The Commission shall specify, by means of implementing acts, the procedure for invalidating the customs declaration after the release of the goods referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the	G

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	examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4).	examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 71a				
984a			**Article 71a** **Simplification of the drawing-up of data for goods falling under different tariff subheadings**	
Article 71a(1)				
984b			**1. Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheading would entail a burden of work and expense disproportionate to the import or export duty chargeable, the customs authorities may, upon application by the declarant, agree that import or export duty be charged on the whole consignment on the basis of the tariff subheading of the goods which are subject to the highest rate of import or export duty.**	
Article 71a(2)				

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Y	984c			**2. Customs authorities shall refuse the use of the simplification referred to in paragraph 1 in relation to goods subject to other legislation applied by the customs authorities prohibitions or restrictions or excise duty where the correct classification is necessary to apply the measure.**		Y
	Article 72					
G	985	Article 72 Centralised clearance	Article 72 Centralised clearance	Article 72 Centralised clearance	Article 72 Centralised clearance Text Origin: Commission Proposal	G
	Article 72(1), first subparagraph					
Y	986	1. Until the date set out in Article 265(4), the customs authorities may, upon application, authorise a person to lodge at a customs office responsible for the place where such person is established, a customs declaration for goods which are presented to customs at another customs office.	1. Until the date set out in Article 265(4), the customs authorities may, upon application, authorise a person to lodge at a customs office responsible for the place where such person is established, a customs declaration for goods which are presented to customs at another customs office.	1. Until ~~the date set out in Article 265(4)~~**1 March 2032** , the customs authorities may, upon application, authorise a person to lodge at a customs office responsible for the place where such person is established, a customs declaration for goods which are presented to customs at another customs office.		Y
	Article 72(1), second subparagraph					
G	987	The requirement for the authorisation referred to in the first	The requirement for the authorisation referred to in the first	The requirement for the authorisation referred to in the first	The requirement for the authorisation referred to in the first	G

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	subparagraph may be waived where the customs declaration is lodged, and the goods presented to customs offices under the responsibility of one customs authority.	subparagraph may be waived where the customs declaration is lodged, and the goods presented to customs offices under the responsibility of one customs authority.	subparagraph may be waived where the customs declaration is lodged, and the goods presented to customs offices under the responsibility of one customs authority.	subparagraph may be waived where the customs declaration is lodged, and the goods presented to customs offices under the responsibility of one customs authority. Text Origin: Commission Proposal
Article 72(2)				
G 988	2. The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications as referred to in Article 23(1), point (a).	2. The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications as referred to in Article 23(1), point (a).	2. The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications as referred to in Article 23(1), point (a).	2. The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications as referred to in Article 23(1), point (a). Text Origin: Commission Proposal
Article 72(3)				
G 989	3. The customs office at which the customs declaration is lodged shall:	3. The customs office at which the customs declaration is lodged shall:	3. The customs office at which the customs declaration is lodged shall:	3. The customs office at which the customs declaration is lodged shall: Text Origin: Commission Proposal
Article 72(3), point (a)				
G 990	(a) supervise the placing of the goods under the customs procedure concerned;	(a) supervise the placing of the goods under the customs procedure concerned;	(a) supervise the placing of the goods under the customs procedure concerned;	(a) supervise the placing of the goods under the customs procedure concerned;

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					Text Origin: Commission Proposal
Article 72(3), point (b)					
G	991	(b) carry out the customs controls for the verification of the customs declaration;	(b) carry out the customs controls for the verification of the customs declaration;	(b) carry out the customs controls for the verification of the customs declaration;	(b) carry out the customs controls for the verification of the customs declaration; Text Origin: Commission Proposal
Article 72(3), point (c)					
G	992	(c) where justified, request that the customs office at which the goods are presented carry out certain customs controls for the verification of the customs declaration; and	(c) where justified, request that the customs office at which the goods are presented carry out certain customs controls for the verification of the customs declaration; and	(c) where justified, request that the customs office at which the goods are presented carry out certain customs controls for the verification of the customs declaration; and	(c) where justified, request that the customs office at which the goods are presented carry out certain customs controls for the verification of the customs declaration; and Text Origin: Commission Proposal
Article 72(3), point (d)					
G	993	(d) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.	(d) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.	(d) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.	(d) carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt. Text Origin: Commission Proposal
Article 72(4)					
G	994	4. The customs office at which the customs declaration is	4. The customs office at which the customs declaration is	4. The customs office at which the customs declaration is	4. The customs office at which the customs declaration is

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	lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods.	lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods.	lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods.	lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods. Text Origin: Commission Proposal
Article 72(5)				
G 995	5. The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union, carry out the customs controls referred to in point (c) of paragraph 3 and provide the customs office at which the customs declaration is lodged with the results of these controls.	5. The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union, carry out the customs controls referred to in point (c) of paragraph 3 and provide the customs office at which the customs declaration is lodged with the results of these controls.	5. The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union, carry out the customs controls referred to in point (c) of paragraph 3 and provide the customs office at which the customs declaration is lodged with the results of these controls.	5. The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union, carry out the customs controls referred to in point (c) of paragraph 3 and provide the customs office at which the customs declaration is lodged with the results of these controls. Text Origin: Commission Proposal
Article 72(6)				
G 996	6. The customs office at which the customs declaration is lodged shall release the goods, taking into account:	6. The customs office at which the customs declaration is lodged shall release the goods, taking into account:	6. The customs office at which the customs declaration is lodged shall release the goods, taking into account:	6. The customs office at which the customs declaration is lodged shall release the goods, taking into account:

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				Text Origin: Commission Proposal
Article 72(6), point (a)				
G 997	(a) the results of its own controls for the verification of the customs declaration;	(a) the results of its own controls for the verification of the customs declaration;	(a) the results of its own controls for the verification of the customs declaration;	(a) the results of its own controls for the verification of the customs declaration; G Text Origin: Commission Proposal
Article 72(6), point (b)				
G 998	(b) the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Union.	(b) the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Union.	(b) the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Union.	(b) the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Union. G Text Origin: Commission Proposal
Article 72(7)				
G 999	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in of paragraph 1, first subparagraph, of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in of paragraph 1, first subparagraph, of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in of paragraph 1, first subparagraph, of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in of paragraph 1, first subparagraph, of this Article. G

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					Text Origin: Commission Proposal
Article 72(8)					
G	1000	8. The Commission shall specify, by means of implementing acts, the procedure for the centralised clearance referred to in this Article, including the relevant customs formalities and controls. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the centralised clearance referred to in this Article, including the relevant customs formalities and controls. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the centralised clearance referred to in this Article, including the relevant customs formalities and controls. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the centralised clearance referred to in this Article, including the relevant customs formalities and controls. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 73					
G	1001	Article 73 Entry in the declarant's records	Article 73 Entry in the declarant's records	Article 73 Entry in the declarant's records	Article 73 Entry in the declarant's records Text Origin: Commission Proposal
Article 73(1)					
Y	1002	1. Until the date set out in Article 265(4), the customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the declarant's	1. Until the date set out in Article 265(4), the customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the declarant's	1. Until ~~the date set out in Article 265(4)~~**1 March 2032** , the customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the	

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	records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.	records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.	declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.		
Article 73(2)					
G	1003	2. The customs declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records.	2. The customs declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records.	2. The customs declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records. Text Origin: Commission Proposal	G
Article 73(3), first subparagraph					
G	1004	3. The customs authorities may, upon application, waive the obligation for the goods to be presented. In that case, the goods shall be deemed to have been released at the moment of entry in the declarant's records.	3. The customs authorities may, upon application, waive the obligation for the goods to be presented. In that case, the goods shall be deemed to have been released at the moment of entry in the declarant's records.	3. The customs authorities may, upon application, waive the obligation for the goods to be presented. In that case, the goods shall be deemed to have been released at the moment of entry in the declarant's records. Text Origin: Commission Proposal	G
Article 73(3), second subparagraph					

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G	1005	That waiver may be granted where all of the following conditions are fulfilled:	That waiver may be granted where all of the following conditions are fulfilled:	That waiver may be granted where all of the following conditions are fulfilled:	That waiver may be granted where all of the following conditions are fulfilled: Text Origin: Commission Proposal	G
Article 73(3), second subparagraph, point (a)						
G	1006	(a) the declarant is an authorised economic operator for customs simplification as referred to in Article 23(1), point (a);	(a) the declarant is an authorised economic operator for customs simplification as referred to in Article 23(1), point (a);	(a) the declarant is an authorised economic operator for customs simplification as referred to in Article 23(1), point (a);	(a) the declarant is an authorised economic operator for customs simplification as referred to in Article 23(1), point (a); Text Origin: Commission Proposal	G
Article 73(3), second subparagraph, point (b)						
G	1007	(b) the nature and flow of the goods concerned so warrant and are known by the customs authority;	(b) the nature and flow of the goods concerned so warrant and are known by the customs authority;	(b) the nature and flow of the goods concerned so warrant and are known by the customs authority;	(b) the nature and flow of the goods concerned so warrant and are known by the customs authority; Text Origin: Commission Proposal	G
Article 73(3), second subparagraph, point (c)						
G	1008	(c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;	(c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;	(c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;	(c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise; Text Origin: Commission Proposal	G

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Article 73(3), second subparagraph, point (d)					
G 1009	(d) at the time of the entry into the records, the goods are no longer subject to the other legislation applied by the customs authorities, except where otherwise provided in the authorisation.	(d) at the time of the entry into the records, the goods are no longer subject to the other legislation applied by the customs authorities, except where otherwise provided in the authorisation.	(d) at the time of the entry into the records, the goods are no longer subject to the other legislation applied by the customs authorities, except where otherwise provided in the authorisation.	(d) at the time of the entry into the records, the goods are no longer subject to the other legislation applied by the customs authorities, except where otherwise provided in the authorisation. Text Origin: Commission Proposal	G
Article 73(3), third subparagraph					
G 1010	However, the supervising customs office may, in specific situations, request that the goods be presented.	However, the supervising customs office may, in specific situations, request that the goods be presented.	However, the supervising customs office may, in specific situations, request that the goods be presented.	However, the supervising customs office may, in specific situations, request that the goods be presented. Text Origin: Commission Proposal	G
Article 73(4)					
G 1011	4. The conditions under which the release of the goods is allowed shall be set out in the authorisation.	4. The conditions under which the release of the goods is allowed shall be set out in the authorisation.	4. The conditions under which the release of the goods is allowed shall be set out in the authorisation.	4. The conditions under which the release of the goods is allowed shall be set out in the authorisation. Text Origin: Commission Proposal	G
Article 73(5)					
G 1012	5. The Commission is empowered to adopt delegated acts, in accordance with Article	5. The Commission is empowered to adopt delegated acts, in accordance with Article	5. The Commission is empowered to adopt delegated acts, in accordance with Article	5. The Commission is empowered to adopt delegated acts, in accordance with Article	G

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	261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.	261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.	261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.	261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article. Text Origin: Commission Proposal
Article 73(6)				
G 1013	6. The Commission shall specify, by means of implementing acts, the procedural rules on the entry in the declarant's records, including the relevant customs formalities and controls, and the waiver from the obligation of presenting the goods referred to paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules on the entry in the declarant's records, including the relevant customs formalities and controls, and the waiver from the obligation of presenting the goods referred to paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules on the entry in the declarant's records, including the relevant customs formalities and controls, and the waiver from the obligation of presenting the goods referred to paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules on the entry in the declarant's records, including the relevant customs formalities and controls, and the waiver from the obligation of presenting the goods referred to paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 74				
G 1014	Article 74 Cessation of validity	Article 74 Cessation of validity	Article 74 Cessation of validity	Article 74 Cessation of validity Text Origin: Commission Proposal
Article 74, first paragraph				

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1015	The authorisations for simplified declarations, centralised clearance and entry into the declarant's records shall expire on the date set out in Article 265(3).	The authorisations for simplified declarations, centralised clearance and entry into the declarant's records shall expire on the date set out in Article 265(3).	The authorisations for simplified declarations, centralised clearance and entry into the declarant's records shall expire on ~~the date set out in Article 265(3).~~**31 December 2037** .		Y
Chapter 4						
G	1016	Chapter 4 Disposal of goods	Chapter 4 Disposal of goods	Chapter 4 Disposal of goods	Chapter 4 Disposal of goods Text Origin: Commission Proposal	G
Article 75						
Y	1017	Article 75 Disposal of goods	Article 75 Disposal of goods	~~Article 75~~ ~~Disposal of goods~~		Y
Article 75, first paragraph						
Y	1018	Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Articles 76, 77 and 78.	Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Articles 76, 77 and 78.	~~Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Articles 76, 77 and 78.~~		Y
Article 76						
Y	1019	Article 76 Destruction of goods	Article 76 Destruction of goods	~~Article 76~~ Destruction of goods ***[Moved to Article 77a]***		Y
Article 76(1)						

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1020	1. Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be destroyed and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.	1. Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to them to be destroyed and shall inform the importer, exporter and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer or the exporter.	1. Where the customs authorities have reasonable grounds for so doing, they may require goods **to** which **notification of availability** have been ~~presented to them~~**provided or made available** to be destroyed and shall inform the importer, **the** exporter**, the holder of the transit procedure** and the holder of the goods accordingly. The costs of the destruction shall be borne by the importer ~~or ,~~the exporter**, the holder of the transit procedure, or the holder of the goods**.	
Article 76(2)				
1021	2. Where the destruction is to be conducted under the responsibility of a holder of a decision of an intellectual property right, as defined in Article 2, point (13), of Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation[1], it has to be carried out by, or under supervision of the customs authorities. _____ 1. Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation (EU) No 608/2013 of 12 June 2013 concerning customs enforcement of	2. Where the destruction is to be conducted under the responsibility of a holder of a decision of an intellectual property right, as defined in Article 2, point (13), of Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation[1], it has to be carried out by, or under supervision of the customs authorities. _____ 1. Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation (EU) No 608/2013 of 12 June 2013 concerning customs enforcement of	~~2. Where the destruction is to be conducted under the responsibility of a holder of a decision of an intellectual property right, as defined in Article 2, point (13), of Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation[1], it has to be carried out by, or under supervision of the customs authorities.~~ _____ ~~1. Regulation (EU) No 608/2013 of the European Parliament and the Council Regulation (EU) No 608/2013 of 12 June 2013 concerning customs enforcement of~~	

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		intellectual property rights and repealing Council Regulation (EC) No 1383/2003 (OJ L 181, 29.6.2013, p. 15–34).	intellectual property rights and repealing Council Regulation (EC) No 1383/2003 (OJ L 181, 29.6.2013, p. 15–34).	~~intellectual property rights and repealing Council Regulation (EC) No 1383/2003 (OJ L 181, 29.6.2013, p. 15–34).~~		
Article 76(3)						
Y	1022	3. If they consider it is necessary and proportionate to do so, the customs authorities may seize and destroy or otherwise render inoperable a product that has not been presented them and that presents a risk to the health and safety of end users. The cost of such measure shall be borne by the importer or the exporter.	3. If they consider it is necessary and proportionate to do so, the customs authorities may seize and destroy or otherwise render inoperable a product that has not been presented them and that presents a risk to the health and safety of end users. The cost of such measure shall be borne by the importer or the exporter.	3. If they consider it is necessary and proportionate to do so, the customs authorities may**, in accordance with national law,** seize~~ and~~**,** destroy or otherwise render inoperable a product that has not been~~ presented them and~~ **notified of availability** that presents a risk to the health and safety of end users. The cost of such measure shall be borne by the importer~~ or~~**,** the exporter **or the holder of the goods**.		Y
Article 76(4)						
G	1023	4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedure for the destruction of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 77						
G	1024	Article 77	Article 77	Article 77	Article 77	G

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Measures to be taken by the customs authorities	Measures to be taken by the customs authorities	Measures to be taken by the customs authorities	Measures to be taken by the customs authorities Text Origin: Commission Proposal
Article 77(1)				
Y 1025	1. The customs authorities shall take any necessary measures, including confiscation, sale, donation for humanitarian purpose or destruction, to dispose of goods in the following cases:	1. The customs authorities shall take any necessary measures, including confiscation, sale, donation for humanitarian purpose or destruction, to dispose of goods in the following cases:	1. The customs authorities**, without prejudice to other legislation applied by the customs authorities,** shall take any necessary measures, including ~~confiscation,~~ sale, donation for humanitarian purpose ~~or~~**,** destruction, **confiscation or forfeiture to the State in accordance with national law** to dispose of goods in the following cases:	Text Origin: Council Mandate
Article 77(1), point (a)				
G 1026	(a) where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision;	(a) where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision;	(a) where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision;	(a) where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision; Text Origin: Commission Proposal
Article 77(1), point (b)				

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1027	(b) where the goods cannot be released for any of the following reasons:	(b) where the goods cannot be released for any of the following reasons:	(b) where the goods cannot be released for any of the following reasons:	(b) where the goods cannot be released for any of the following reasons: Text Origin: Commission Proposal	G
	Article 77(1), point (b)(i)					
Y	1028	(i) it has not been possible, for reasons attributable to the operator, to undertake or continue examination of the goods within the period prescribed by the customs authorities;	(i) it has not been possible, for reasons attributable to the operator, to undertake or continue examination of the goods within the period prescribed by the customs authorities;	(i) it has not been possible, for reasons attributable to the ~~operator~~**importer, the exporter, the holder of the transit procedure or the holder of the goods**, to undertake or continue examination of the goods within the period prescribed by the customs authorities;		Y
	Article 77(1), point (b)(ii)					
G	1029	(ii) the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;	(ii) the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;	(ii) the documents **or the information** which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;	(ii) the documents ***or the information*** which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided; Text Origin: Council Mandate	G
	Article 77(1), point (b)(iii)					
G	1030	(iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be,	(iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be,	(iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be,	(iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be,	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	have not been made or provided within the prescribed period;	have not been made or provided within the prescribed period;	have not been made or provided within the prescribed period;	have not been made or provided within the prescribed period; Text Origin: Commission Proposal
Article 77(1), point (b)(iv)				
G 1031	(iv) the goods do not fulfil the conditions for release laid down in Article 60;	(iv) the goods do not fulfil the conditions for release laid down in Article 60;	(iv) the goods do not fulfil the conditions for release laid down in ~~Article 60~~**Articles 60 and 61**;	(iv) the goods do not fulfil the conditions for release laid down in ~~*Article 60*~~***Articles 60 and 61***; Text Origin: Council Mandate
Article 77(1), point (c)				
G 1032	(c) where the goods have not been removed within a reasonable period after their release;	(c) where the goods have not been removed within a reasonable period after their release;	(c) where the goods have not been removed within a reasonable period after their release;	(c) where the goods have not been removed within a reasonable period after their release; Text Origin: Commission Proposal
Article 77(1), point (d)				
G 1033	(d) where after their release, the goods are found not to have fulfilled the conditions for that release; or	(d) where after their release, the goods are found not to have fulfilled the conditions for that release; or	(d) where after their release, the goods are found not to have fulfilled the conditions for that release; or	(d) where after their release, the goods are found not to have fulfilled the conditions for that release; or Text Origin: Commission Proposal
Article 77(1), point (e)				
G 1034	(e) where goods are abandoned to the State in accordance with Article 78.	(e) where goods are abandoned to the State in accordance with Article 78.	(e) where goods are abandoned to the State in accordance with Article 78.	(e) where goods are abandoned to the State in accordance with Article 78.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 77(2), first subparagraph				
1035	2. Non-Union goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the customs warehousing procedure. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.	2. Non-Union goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the customs warehousing procedure. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.	2. Non-Union goods which have been abandoned to the State~~,~~ **or non-union goods which have been** seized ~~or~~**,** confiscated **or forfeited to the State in accordance with national law** shall be deemed to be placed under the customs warehousing procedure. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.	
Article 77(2), second subparagraph				
1036	Where customs authorities have already received data on the goods to be destroyed, abandoned to the State, seized or confiscated, the records shall include a reference to that data.	Where customs authorities have already received data on the goods to be destroyed, abandoned to the State, seized or confiscated, the records shall include a reference to that data.	Where customs authorities have already received data **or a customs declaration** on the goods to be destroyed, abandoned to the State, seized ~~or~~ **,**confiscated **or forfeited to the State in accordance with national law**, the records shall include a reference to that data **or that customs declaration**. **The customs declaration or data shall be invalidated.**	
Article 77(3)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1037	3. The costs of the measures referred to in paragraph 1 shall be borne:	3. The costs of the measures referred to in paragraph 1 shall be borne:	3. The costs of the measures referred to in paragraph 1 shall be borne:	3. The costs of the measures referred to in paragraph 1 shall be borne: Text Origin: Commission Proposal	G
	Article 77(3), point (a)					
Y	1038	(a) in the case referred to in point (a) of paragraph 1, by the carrier, the importer or the holder of the transit procedure or who withheld the goods from customs supervision;	(a) in the case referred to in point (a) of paragraph 1, by the carrier, the importer or the holder of the transit procedure or who withheld the goods from customs supervision;	(a) in the case referred to in point (a) of paragraph 1, by the carrier, the importer ~~or~~**,** the holder of the transit procedure**, the holder of the goods or the person** ~~or~~ who withheld the goods from customs supervision;		Y
	Article 77(3), point (b)					
Y	1039	(b) in the cases referred to in points (b), (c) and (d) of paragraph 1, by the importer, exporter or the holder of the transit procedure;	(b) in the cases referred to in points (b), (c) and (d) of paragraph 1, by the importer, exporter or the holder of the transit procedure;	(b) in the cases referred to in points (b), (c) and (d) of paragraph 1, by the importer, **the** exporter ~~or~~**,** the holder of the transit procedure **or the holder of the goods**;		Y
	Article 77(3), point (c)					
G	1040	(c) in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State.	(c) in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State.	(c) in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State.	(c) in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State. Text Origin: Commission Proposal	G
	Article 77(4)					

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1041	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions and the procedure for confiscating goods.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions and the procedure for confiscating goods.	~~4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions and the procedure for confiscating goods.~~	Text Origin: EP Mandate	Y
Article 77(5)						
Y	1042	5. The Commission shall specify, by means of implementing acts, the procedure for selling the goods by the customs authorities referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedure for selling the goods by the customs authorities referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedure for selling **and donating** the goods by the customs authorities **as** referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Y
Article 77a						
Y	1042a			**Article 77a** **Destruction of goods** ***[Article 76 is moved here]***		Y
Article 78						
G	1043	Article 78 Abandonment	Article 78 Abandonment	Article 78 Abandonment	Article 78 Abandonment Text Origin: Commission Proposal	G
Article 78(1)						

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1044	1. Non-Union goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.	1. Non-Union goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.	1. Non-Union goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the **importer, the exporter, the** holder of the **transit** procedure or~~, where applicable,~~ the holder of the goods~~.~~		Y
Article 78(2)						
G	1045	2. The Commission shall specify, by means of implementing acts, the procedure on abandonment of goods to the State. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure on abandonment of goods to the State. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure on abandonment of goods to the State. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedure on abandonment of goods to the State. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Title VI						
G	1046	Title VI GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION	Title VI GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION	Title VI GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION	Title VI GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION Text Origin: Commission Proposal	G
Chapter 1						
Y	1047	Chapter 1	Chapter 1	Chapter 1		Y

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		Advance cargo information	Advance cargo information	~~Advance cargo information~~**Entry of goods**		
Article 79						
Y	1048	Article 79 Entry of goods	Article 79 Entry of goods	~~Article 79~~ ~~Entry of goods~~		Y
Article 79, first paragraph						
Y	1049	Goods may enter the customs territory of the Union only if the carrier or other persons have provided or made available to the competent customs authorities the advance cargo information referred to in Article 80.	Goods may enter the customs territory of the Union only if the carrier or other persons have provided or made available to the competent customs authorities the advance cargo information referred to in Article 80.	~~Goods may enter the customs territory of the Union only if the carrier or other persons have provided or made available to the competent customs authorities the advance cargo information referred to in Article 80.~~		Y
Article 80						
G	1050	Article 80 Advance cargo information	Article 80 Advance cargo information	Article 80 Advance cargo information	Article 80 Advance cargo information Text Origin: Commission Proposal	G
Article 80(1)						
G	1051	1. Carriers bringing goods into the customs territory of the Union shall provide or make available advance cargo information on each consignment to the expected customs office of first entry within specified time limits.	1. Carriers bringing goods into the customs territory of the Union shall provide or make available advance cargo information on each consignment to the expected customs office of first entry within specified time limits.	1. Carriers bringing goods into the customs territory of the Union shall provide or make available advance cargo information on ~~each consignment~~ **those goods** to the expected customs office of first entry within specified time limits.	1. Carriers bringing goods into the customs territory of the Union shall provide or make available advance cargo information on ~~*each consignment*~~ ***those goods*** to the expected customs office of first entry within specified time limits. Text Origin: Council Mandate	G

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 80(1), second subparagraph				
1051a			**Where no advance cargo information has been provided or made available within the specific time limits, it shall be provided or made available at the latest upon arrival of the means of transport at the actual customs office of first entry.**	
Article 80(2)				
1052	2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.	2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, ***the final destination of the goods***, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union. ***More information may be requested for entry purposes by the customs authorities or the EU Customs Authority.***	~~2. The advance cargo information shall include at least the importer responsible for the goods, the unique reference for the consignment, the consignor, the consignee, a description of the goods, the tariff classification, the value, the data on the route and the nature and identification of the means of transport bringing the goods and the transportation cost. The advance cargo information shall be provided before the goods arrive to the customs territory of the Union.~~	
Article 80(3)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1053	3. The importer may provide part of the advance cargo information within the time limits specified in accordance with paragraph 1. Where the importer has already provided or made available part of the required advance cargo information, the carrier shall link its own additional information to the importer's information.	3. The importer may provide part of the advance cargo information within the time limits specified in accordance with paragraph 1. Where the importer has already provided or made available part of the required advance cargo information, the carrier shall link its own additional information to the importer's information.	3. The importer may provide part of the advance cargo information **referred to in paragraph 1** within ~~the~~ **specific** time limits ~~specified in accordance with paragraph 1. Where the importer has already provided or made available part of the required advance cargo information, the carrier shall link its own additional information to the importer's information.~~**.**	
Article 80(3a)				
1053a			**3a. Where the importer has already provided or made available part of the required advance cargo information, the carrier shall link the advance cargo information at his disposal to the information provided or made available by the importer.**	
Article 80(4)				
1054	4. The importer shall be notified where a carrier links information on a consignment to his or her previous information.	4. The importer shall be notified where a carrier links information on a consignment to his or her previous information.	4. The importer shall be notified where a carrier links **its own advance cargo** information ~~on a consignment to his or her previous~~ **to the part of** information **provided or made available by the importer**.	
Article 80(5)				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1055	5. In specific cases, where all the advance cargo information referred to in paragraphs 1 and 2 cannot be obtained from the carrier or the importer, other persons holding that information and the appropriate rights to provide it may be required to provide it.	5. In specific cases, where all the advance cargo information referred to in paragraphs 1 and 2 cannot be obtained from the carrier or the importer, other persons holding that information and the appropriate rights to provide it may be required to provide it.	5. In specific cases, where all the advance cargo information referred to in paragraphs 1 and 2 cannot be obtained from the carrier or the importer, other persons holding that information ~~and the appropriate rights to provide it~~ may be required to provide it.		Y
Article 80(5a)						
Y	1055a			**5a. The advance cargo information shall contain the particulars necessary for the customs authorities to carry out risk analysis.**		Y
Article 80(5b)						
Y	1055b			**5b. The person who provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars, without prejudice to the use of all particulars for customs supervision.**		Y
Article 80(6)						
G	1056	6. The obligation laid down in paragraph 1 shall be waived:	6. The obligation laid down in paragraph 1 shall be waived:	6. The obligation laid down in ~~paragraph 1~~**this Article** shall be waived:	6. The obligation laid down in ~~*paragraph 1*~~ ***this Article*** shall be waived: Text Origin: Council Mandate	G

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 80(6), point (a)				
1057	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; Text Origin: Commission Proposal
Article 80(6), point (b)				
1058	(b) for goods that are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct route without a stop outside the customs territory of the Union; and	(b) for goods that are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct route without a stop outside the customs territory of the Union; and	(b) for **non-Union** goods that are brought into the customs territory of the Union after having temporarily left that territory by sea or ~~by~~ air and having been carried by direct route without a stop outside the customs territory of the Union; ~~and~~	(b) for ***non-Union*** goods that are brought into the customs territory of the Union after having temporarily left that territory by sea or ~~*by*~~ air and having been carried by direct route without a stop outside the customs territory of the Union; ~~*and*~~ Text Origin: Council Mandate
Article 80(6), point (ba)				
1058a			**(ba) for Union goods the customs status of which need to be proven pursuant to Article 56(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct route without a stop**	***(ba) for Union goods the customs status of which need to be proven pursuant to Article 56(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			outside the customs territory of the Union;	***route without a stop outside the customs territory of the Union;*** Text Origin: Council Mandate
Article 80(6), point (bb)				
G 1058b			**(bb) for Union goods which move without alteration of their customs status in accordance with Article 58(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union; and**	***(bb) for Union goods which move without alteration of their customs status in accordance with Article 58(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union; and*** Text Origin: Council Mandate
Article 80(6), point (c)				
G 1059	(c) in other cases, where duly justified by the type of goods or traffic, or where required by international agreements.	(c) in other cases, where duly justified by the type of goods or traffic, or where required by international agreements.	(c) in other cases, where duly justified by the type of goods or traffic, or where required by international agreements.	(c) in other cases, where duly justified by the type of goods or traffic, or where required by international agreements. Text Origin: Commission Proposal
Article 80(7)				
G 1060	7. The Commission is empowered to adopt delegated acts, in accordance with Article	7. The Commission is empowered to adopt delegated acts, in accordance with Article	7. The Commission is empowered to adopt delegated acts, in accordance with Article	7. The Commission is empowered to adopt delegated acts, in accordance with Article

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		261, to supplement this Regulation by determining:	261, to supplement this Regulation by determining:	261, to supplement this Regulation by determining:	261, to supplement this Regulation by determining: Text Origin: Commission Proposal
	Article 80(7), point (a)				
Y	1061	(a) the expected office of first entry referred to in paragraph 1;	(a) the expected office of first entry referred to in paragraph 1;	~~(a) the expected office of first entry referred to in paragraph 1;~~	
	Article 80(7), point (b)				
Y	1062	(b) the additional data to be provided as advance cargo information referred to in paragraph 2;	(b) the additional data to be provided as advance cargo information referred to in paragraph 2;	(b) the ~~additional data to be provided as~~ advance cargo information **as** referred to in paragraph ~~2~~**1 and the particulars of that information as referred to in paragraph 5a, that shall include specific information enabling customs authorities to carry out a risk analysis in terms of the security and safety of the goods**;	
	Article 80(7), point (c)				
G	1063	(c) the time limits referred to in paragraphs 1 and 3;	(c) the time limits referred to in paragraphs 1 and 3;	(c) the **specific** time limits referred to in paragraphs 1 and 3;	(c) the ***specific*** time limits referred to in paragraphs 1 and 3; Text Origin: Council Mandate
	Article 80(7), point (d)				
G	1064	(d) the specific cases and the other persons who may be required to provide advance cargo	(d) the specific cases and the other persons who may be required to provide advance cargo	(d) the specific cases and the other persons who may be required to provide **or to make available the** advance cargo	(d) the specific cases and the other persons who may be required to provide ***or to make available the*** advance cargo

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	information as referred to in paragraph 5;	information as referred to in paragraph 5;	information as referred to in paragraph 5;	information as referred to in paragraph 5; Text Origin: Council Mandate
Article 80(7), point (e)				
G 1065	(e) the cases where the obligation to provide or make available advance cargo information is waived for the reason that such waiver is duly justified by the type of goods or traffic, as referred to in paragraph 6, point (c);	(e) the cases where the obligation to provide or make available advance cargo information is waived for the reason that such waiver is duly justified by the type of goods or traffic, as referred to in paragraph 6, point (c);	(e) the cases where the obligation to provide or make available advance cargo information is waived for the reason that such waiver is duly justified by the type of goods or traffic, as referred to in paragraph 6, point (c);	(e) the cases where the obligation to provide or make available advance cargo information is waived for the reason that such waiver is duly justified by the type of goods or traffic, as referred to in paragraph 6, point (c); Text Origin: Commission Proposal
Article 80(7), point (f)				
Y 1066	(f) the conditions under which a person which provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars, without prejudice to the use of all particulars for customs supervision.	(f) the conditions under which a person which provides or makes available information may restrict the visibility of its identification to one or more other persons which also lodge particulars, without prejudice to the use of all particulars for customs supervision.	(f) the conditions under which ~~a~~**the** person which provides or makes available **advanced cargo** information may restrict the visibility of **the particulars of the** ~~its~~ identification ~~to one or more other persons which also lodge particulars, without prejudice to the use of all particulars for customs supervision.~~**as referred to in paragraph 5b .**	
Article 80(8)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1067	8. The Commission shall specify, by means of implementing acts, the procedure for providing and receiving the advance cargo information as referred to in paragraphs 1 to 5. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for providing and receiving the advance cargo information as referred to in paragraphs 1 to 5. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for providing and receiving the advance cargo information as referred to in paragraphs 1 to ~~5~~**5a**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Y
Article 80(9)						
Y	1068	9. Until the date in Article 265(3), the entry summary declaration shall be considered the advance cargo information.	9. Until the date ***set out in the work programme referred to in point (b) of*** ~~*in*~~ Article ~~*265(3), the*~~***29(5), an*** entry summary declaration ***submitted in accordance with the rules and data requirements provided for in Regulation (EU) No 952/2013 which apply to the electronic systems that the Member States and the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013*** shall be considered ***as*** the advance cargo information.	9. Until ~~the date in Article 265(3)~~**31 December 2037**, the entry summary declaration shall be considered **as** the advance cargo information~~.~~**.**		Y
Article 81						
G	1069	Article 81 Risk analysis of advance cargo information	Article 81 Risk analysis of advance cargo information	Article 81 Risk analysis of advance cargo information	Article 81 Risk analysis of advance cargo information	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 81(1)				
1070	1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within specific time-limits, ensure that a risk analysis is carried out, primarily for security and safety purposes and, where possible, for other purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.	1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within specific time-limits, ensure that a risk analysis is carried out, primarily for security and safety purposes and, where possible, for other purposes, on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.	1. Without prejudice to the activities of the EU Customs Authority set out in Title XII, the customs office of first entry shall, within specific time-limits, ensure that a **joint and simultaneous** risk analysis is carried out, primarily for security and safety purposes**, in collaboration with other customs offices, where appropriate** and, where possible, ~~for other purposes,~~ on the basis of the advance cargo information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.	
Article 81(2)				
1071	2. The customs office of first entry may take appropriate mitigation measures, including:	2. The customs office of first entry may take appropriate mitigation measures, including:	2. The customs office of first entry**, where applicable in cooperation with the customs authorities of the other Member State involved in the risk analysis process,** may take appropriate mitigation measures, including:	
Article 81(2), point (a)				

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Y 1072	(a) instructing the carrier that the goods shall not be loaded or transported;	(a) instructing the carrier that the goods shall not be loaded or transported;	(a) instructing the **person who provided or made available the advance cargo information that the goods shall not be loaded or transported. If the** carrier **is a person other than the one who submitted the data, the carrier shall be similarly instructed** that the goods shall not be loaded or transported;		Y
Article 81(2), point (b)					
G 1073	(b) requesting additional information or action;	(b) requesting additional information or action;	(b) requesting additional information or action;	(b) requesting additional information or action; Text Origin: Commission Proposal	G
Article 81(2), point (c)					
G 1074	(c) identifying situations where action by another customs authority may be appropriate;	(c) identifying situations where action by another customs authority may be appropriate;	(c) identifying situations where action by another ~~customs~~ authority may be appropriate;	(c) identifying situations where action by another ~~*customs*~~ authority may be appropriate; Text Origin: Council Mandate	G
Article 81(2), point (d)					
G 1075	(d) recommending the most appropriate place and measures to carry out a control.	(d) recommending the most appropriate place and measures to carry out a control.	(d) recommending the most appropriate place and measures to carry out a control.	(d) recommending the most appropriate place and measures to carry out a control. Text Origin: Commission Proposal	G
Article 81(3)					

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1076	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the time-limits within which the risk analysis is to be carried out and the necessary measures are to be taken, as referred to in paragraph 1 of this Article, and the mitigation measures referred to in paragraph 2 of this Article.	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the time-limits within which the risk analysis is to be carried out and the necessary measures are to be taken, as referred to in paragraph 1 of this Article, and the mitigation measures referred to in paragraph 2 of this Article.	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the **specific** time-limits within which the risk analysis is to be carried out ~~and the necessary measures are to be taken~~, as referred to in paragraph 1 of this Article~~, and the mitigation measures referred to in paragraph 2 of this Article~~.	
Article 81(3a)				
1076a			**3a. The Commission shall specify, by means of implementing acts, the procedural rules for instructing the person as referred to in paragraph 2(a). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	
Article 81(4)				
1077	4. Until the date set in Article 265(3), the risk analysis shall be carried out based on the entry summary declaration.	4. Until the date set in Article 265(3), the risk analysis shall be carried out based on the entry summary declaration.	4. Until ~~the date set in Article 265(3)~~**31 December 2037**, the risk analysis shall be carried out based on the entry summary declaration. **After that date, the risk analysis shall be carried out**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			based on the information stored or otherwise available in the EU Customs Data Hub.	
Article 82				
1078	Article 82 Modification and invalidation of advance cargo information	Article 82 Modification and invalidation of advance cargo information	Article 82 ~~Modification and invalidation~~**Amendment** of advance cargo information	
Article 82(1)				
1079	1. The carrier shall inform the customs authorities concerned of diversions affecting the route of the cargo as notified in the advance cargo information.	1. The carrier shall inform the customs authorities concerned of diversions affecting the route of the cargo as notified in the advance cargo information.	~~1. The carrier shall inform the customs authorities concerned of diversions affecting the route of the cargo as notified in the advance cargo information.~~	
Article 82(2)				
1080	2. The importer and carrier shall amend one or more particulars of the advance cargo information where it comes to their knowledge that relevant information has changed in their records, or when a customs authority requests or instructs them to do so due to a data accuracy, completeness or quality issue, unless the customs authorities have informed the carrier that they intend to examine the goods or that they have established that the advance cargo	2. The importer and carrier shall amend one or more particulars of the advance cargo information where it comes to their knowledge that relevant information has changed in their records, or when a customs authority requests or instructs them to do so due to a data accuracy, completeness or quality issue, unless the customs authorities have informed the carrier that they intend to examine the goods or that they have established that the advance cargo	2. The importer~~ and,~~ carrier **or other persons referred to in Article 80** shall amend one or more particulars of the advance cargo information where**:** **(a)** it comes to their knowledge that **the** relevant information has changed in their records~~, or when a customs authority requests or instructs them to do so due to a data accuracy, completeness or quality issue, unless the customs authorities have informed the~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	information is incorrect, or the goods have already been presented to customs.	information is incorrect, or the goods have already been presented to customs.	~~carrier that they intend to examine the goods~~ or that ~~they have established that the advance cargo~~**the** information is incorrect, or ~~the goods have already been presented to~~ **(b) a** customs **authority requests them to do so due to a data inaccuracy, incompleteness or quality issues, in particular when identified as a result of the risk analysis performed**.	
Article 82(2a)				
Y	1080a		**2a. No amendments shall be possible where:**	Y
Article 82(2a), point (a)				
Y	1080b		**(a) the customs authorities have instructed the person who provided or made available the advance cargo information that the goods shall not be loaded or transported as referred to in Article 81(2), point (a). If the carrier is a person other than the one who submitted the data, the carrier shall be similarly instructed that the goods shall not be loaded or transported;**	Y
Article 82(2a), point (b)				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1080c			**(b) the customs authorities have informed the carrier or other persons that the customs authorities intend to examine the goods;**		Y
	Article 82(2a), point (c)					
Y	1080d			**(c) the customs authorities have established that the advance cargo information is incorrect;**		Y
	Article 82(2a), point (d)					
Y	1080e			**(d) the particulars of the advance cargo information have been included in the list of particulars not subject to amendment.**		Y
	Article 82(2b)					
Y	1080f			**2b. The carrier or the other persons submitting or making available the advance cargo information shall inform the customs authorities concerned of diversions affecting the route of the cargo as notified in the advance cargo information.**		Y
	Article 82(3)					
Y	1081	3. The carrier shall invalidate the advance cargo information on goods that are not brought into the	3. The carrier shall invalidate the advance cargo information on goods that are not brought into the	~~3. The carrier shall invalidate the advance cargo information on goods that are not brought into the~~		Y

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	customs territory of the Union as soon as possible. The customs authorities shall invalidate advance cargo information on those goods after 200 days from the date in which the information was provided or made available.	customs territory of the Union as soon as possible. The customs authorities shall invalidate advance cargo information on those goods after 200 days from the date in which the information was provided or made available.	~~customs territory of the Union as soon as possible. The customs authorities shall invalidate advance cargo information on those goods after 200 days from the date in which the information was provided or made available.~~ ***[Moved to Article 82a (1)]***	
Article 82(4)				
1082	4. The Commission shall specify, by means of implementing acts, the procedure for amending the advance cargo information referred to in paragraph 2 and for and invalidating the advance cargo information referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedure for amending the advance cargo information referred to in paragraph 2 and for and invalidating the advance cargo information referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedure for amending the advance cargo information referred to in paragraph 2 ~~and for and invalidating the advance cargo information referred to in paragraph 3~~. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	
Article 82a				
1082a				
Article 82a(1)				
1082b			**1. If the goods covered by the advanced cargo information are not brought into the customs territory of the Union, the**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			advance cargo information shall be invalidated by the customs authority without delay in either of the following cases: ***[Moved from Article 82 (3)]***	
Article 82a(1), point (a)				
1082c			**(a) upon application submitted by the carrier or other persons providing or making available the advance cargo information as soon as it comes to their knowledge that the goods are not to be brought into the customs territory of the Union ; or**	
Article 82a(1), point (b)				
1082d			**(b) after 200 days from the date in which the advanced cargo information was provided or made available.**	
Article 82a(2)				
1082e			**1a. Persons submitting the advance cargo information and the importer submitting information to the EU Customs Data Hub, shall inform each other of the invalidation of the information they have submitted.**	

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Article 82a(3)								
Y	1082f					**3. The Commission shall specify by means of implementing acts, the procedure for invalidating the advance cargo information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Article 83								
Y	1083	Article 83 Notification of arrival		Article 83 Notification of arrival		Article 83 Notification of arrival **in relation to the entry of means of transport and of goods**		Y
Article 83(1)								
Y	1084	1. The carrier shall notify the arrival of the means of transport entering the customs territory of the Union and of the consignments therein to the actual customs office of first entry.		1. The carrier shall notify the arrival of the means of transport entering the customs territory of the Union and of the consignments therein to the actual customs office of first entry.		1. The carrier shall notify the arrival of the means of transport entering the customs territory of the Union ~~and of the consignments therein~~ to the actual customs office of first entry **upon arrival of the means of transport**.		Y
Article 83(1a)								
Y	1084a					**1a. The carrier shall notify the arrival of the goods, that are brought into the customs**		Y

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			territory of the Union by sea or air, at the customs office responsible for the port or airport where the goods are unloaded upon arrival of those means of transport at that port or airport.	
Article 83(1b)				
Y 1084b			**1b. The carrier shall notify the arrival of goods, that are brought into the customs territory of the Union by road, rail or inland waterways, at the customs office of first entry upon arrival of the means of transport at that customs office.**	Y
Article 83(1c)				
Y 1084c			**1c. The carrier shall link the notification of arrival of the goods to the advance cargo information provided on those goods.**	Y
Article 83(1d)				
Y 1084d			**1d. Notwithstanding the obligations of the carrier referred to in paragraphs 1, 1a and 1b, one of the following persons may notify the arrival of the goods, within the time limits referred to in those paragraphs:**	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 83(1d), point (a)					
1084e			**(a) the person in whose name or on whose behalf the person who brought the goods into that territory acts;**		
Article 83(1d), point (b)					
1084f			**(b) the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Union;**		
Article 83(1d), point (c)					
1084g			**(c) any person who immediately places the goods under a customs procedure;**		
Article 83(1d), point (d)					
1084h			**(d) the holder of an authorisation for the operation of temporary storage facilities or any person who carries out an activity in a free zone.**		
Article 83(2)					
1085	2. In specific cases, where not all the data on the consignments can be obtained from the carrier, a subsequent carrier or other persons having that data and the appropriate rights to provide them may be required to	2. In specific cases, where not all the data on the consignments can be obtained from the carrier, a subsequent carrier or other persons having that data and the appropriate rights to provide them may be required to	2. In specific cases, where not all the **particulars of the advance cargo information referred to in Article 80(5a)** ~~data~~ on the ~~consignments~~**goods** can be obtained from the carrier, a subsequent carrier or other persons		

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	notify the arrival of the consignments to the actual customs office of first entry.	notify the arrival of the consignments to the actual customs office of first entry.	having that data and the appropriate rights to provide them may be required to notify the arrival of the ~~consignments~~**goods** to the actual customs office of first entry.	
Article 83(3)				
1086	3. The information on arrival of the means of transport and of the consignments may be provided or made available to the customs authorities through means other than the EU Customs Data Hub. In such cases, the information provided or made available through these other means shall be transferred to the EU Customs Data Hub.	3. The information on arrival of the means of transport and of the consignments may be provided or made available to the customs authorities through means other than the EU Customs Data Hub. In such cases, the information provided or made available through these other means shall be transferred to the EU Customs Data Hub.	3. **Subject to the approval of the customs authority, notification**~~The information~~ on arrival of the means of transport and of the ~~consignments~~**goods** may be provided or made available to the customs authorities through means other than the EU Customs Data Hub **such as commercial, port or transport information systems provided that such systems contain the necessary particulars for such notification and those particulars are available within a specific time-limit referred to in paragraphs 1, 1a and 1b**. In such cases, the information provided or made available through these other means shall **then** be transferred to the EU Customs Data Hub.	
Article 83(4)				

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1087	4. Where the arrival of the means of transport and of the consignments therein is not covered by the notification referred to in paragraph 1, the carrier shall notify the arrival of the goods brought into the customs territory of the Union by sea or air at the port or airport where they are unloaded or transhipped.	4. ~~*Where the arrival of the means of transport and of the consignments therein is not covered by the notification referred to in paragraph 1,*~~ The carrier shall ***only*** notify the arrival of ~~*the*~~ goods ***which are*** brought into the customs territory of the Union by sea or air ***and which remain on board the same means of transport for carriage, in the customs territory*** at the port or airport where they are unloaded or transhipped.	~~4. Where the arrival of the means of transport and of the consignments therein is not covered by the notification referred to in paragraph 1, the carrier shall notify the arrival of the goods brought into the customs territory of the Union by sea or air at the port or airport where they are unloaded or transhipped.~~	
Article 83(5)				
1088	5. By derogation from paragraph 4, the carrier shall not notify goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods at the same port or airport.	5. By derogation from paragraph 4, the carrier shall not notify goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods at the same port or airport.	5. By derogation from paragraph ~~4, the carrier~~**1a, the obligation laid down in this Article** shall ~~not notify~~**be waived in the following cases:** **(a) for the arrival of the** goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods at the same port or airport**;**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			(b) for Union goods which move without alteration of their customs status in accordance with Article 58(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.	
Article 83(6)				
Y 1089	6. The carrier shall not unload, in the customs territory of the Union, the goods for which a minimum advance cargo information has not been provided or made available to customs, unless the customs authorities have requested the carrier to present them in accordance with Article 85.	6. The carrier shall not unload, in the customs territory of the Union, the goods for which a minimum advance cargo information has not been provided or made available to customs, unless the customs authorities have requested the carrier to present them in accordance with Article 85.	6. The carrier shall not unload, in the customs territory of the Union, the goods for which ~~a minimum~~ **the** advance cargo information **as referred to in Article 80(5a)** has not been provided or made available to customs, unless the customs authorities have requested the carrier to present them in accordance with Article 85.	Y
Article 83(7)				
G 1090	7. By derogation from paragraph 6, in the event of an imminent danger necessitating the immediate unloading of all or part of the goods, the customs	7. By derogation from paragraph 6, in the event of an imminent danger necessitating the immediate unloading of all or part of the goods, the customs	7. By derogation from paragraph 6, in the event of an imminent danger necessitating the immediate unloading of all or part of the goods, the customs	7. By derogation from paragraph 6, in the event of an imminent danger necessitating the immediate unloading of all or part of the goods, the customs G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	authorities may allow the carrier to unload the goods.	authorities may allow the carrier to unload the goods.	authorities may allow the carrier to unload the goods.	authorities may allow the carrier to unload the goods. Text Origin: Commission Proposal
Article 83(8)				
1091	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 2 and the other persons who may be required to notify the arrival of the consignments to the actual customs of first entry.	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 2 and the other persons who may be required to notify the arrival of the consignments to the actual customs of first entry.	8. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 2 and the other persons who may be required to notify the arrival of the ~~consignments~~**goods** to the actual customs of first entry **and the specific time-limit referred to in paragraphs 1a and 1b**.	
Article 83(9)				
1092	9. The Commission shall specify, by means of implementing acts, the procedure on the notification of arrival referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	9. The Commission shall specify, by means of implementing acts, the procedure on the notification of arrival referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	9. The Commission shall specify, by means of implementing acts, the procedure on the notification of arrival **and for providing the notification of arrival using means other than the EU Customs Data Hub as** referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
Article 83(9a)									
Y	1092a			***9a. Until the dates set out in the work programme referred to in point (b) of Article 29(5), a notification for arrival submitted and a presentation to customs referred to in Article 85(1) in accordance with the rules and data requirements provided for in Regulation (EU) No 952/2013 apply to the electronic systems that the Member States in cooperation with the Commission have developed pursuant to Article 16(1) of Regulation (EU) No 952/2013 shall be considered to be, respectively, the notification of arrival of the means of transport and of the consignments therein.***					Y
Article 84									
G	1093	Article 84 Conveyance to the appropriate place		Article 84 Conveyance to the appropriate place		Article 84 Conveyance to the appropriate place		Article 84 Conveyance to the appropriate place Text Origin: Commission Proposal	G
Article 84(1)									
G	1094	1. The carrier bringing goods into the customs territory of the Union shall convey them without		1. The carrier bringing goods into the customs territory of the Union shall convey them without		1. The carrier bringing goods into the customs territory of the Union shall convey them without		1. The carrier bringing goods into the customs territory of the Union shall convey them without	G

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		delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities.	delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities.	delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities**, or into a free zone**.	delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities***, or into a free zone***. Text Origin: Council Mandate
Article 84(1a)					
G	1094a			**1a.** ***[Paragraph 4 is moved here]***	***1a. Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country.*** Text Origin: Council Mandate
Article 84(2)					
G	1095	2. Where, by reason of unforeseeable circumstances or force majeure, the carriers cannot comply with the obligation in paragraph 1, they shall without delay inform the customs authorities of the situation and of the precise location of the goods.	2. Where, by reason of unforeseeable circumstances or force majeure, the carriers cannot comply with the obligation in paragraph 1, they shall without delay inform the customs authorities of the situation and of the precise location of the goods.	2. Where, by reason of unforeseeable circumstances or force majeure, the carriers cannot comply with the obligation in paragraph 1, they shall without delay inform the customs authorities of the situation and of the precise location of the goods.	2. Where, by reason of unforeseeable circumstances or force majeure, the carriers cannot comply with the obligation in paragraph 1, they shall without delay inform the customs authorities of the situation and of the precise location of the goods.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 84(3)				
1096	3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities or into a free zone.	3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities or into a free zone.	3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities or into a free zone.	3. The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities or into a free zone. Text Origin: Commission Proposal
Article 84(4)				
1097	4. Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country.	4. Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country.	~~4.~~ Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country. ***[Moved to paragraph 1a]***	4. ~~*Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country.*~~***moved to 1a***

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Article 84(5)					
1098	5. The customs authority may subject to customs controls goods that are still outside the customs territory of the Union, as a result of an agreement concluded with the relevant third country. The customs authorities shall treat those goods in the same way as goods brought into the customs territory of the Union.	5. The customs authority may subject to customs controls goods that are still outside the customs territory of the Union, as a result of an agreement concluded with the relevant third country. The customs authorities shall treat those goods in the same way as goods brought into the customs territory of the Union.	5. The customs authority may subject to customs controls goods that are still outside the customs territory of the Union, as a result of an agreement concluded with the relevant third country. The customs authorities shall treat those goods in the same way as goods brought into the customs territory of the Union.	5. The customs authority may subject to customs controls goods that are still outside the customs territory of the Union, as a result of an agreement concluded with the relevant third country. The customs authorities shall treat those goods in the same way as goods brought into the customs territory of the Union. Text Origin: Commission Proposal	G
Article 84(6)					
1099	6. By way of derogation from paragraphs 1 and 2, special rules may apply to goods transported within frontier zones or in pipelines and wires, to traffic of negligible economic importance or to goods carried by travellers, provided that the customs supervision and customs control possibilities are not thereby jeopardised.	6. By way of derogation from paragraphs 1 and 2, special rules may apply to goods transported within frontier zones or in pipelines and wires, to traffic of negligible economic importance or to goods carried by travellers, provided that the customs supervision and customs control possibilities are not thereby jeopardised.	6. By way of derogation from paragraphs 1 and 2, special rules may apply to goods transported within frontier zones or in pipelines and wires, to traffic of negligible economic importance or to goods carried by travellers, provided that the customs supervision and customs control possibilities are not thereby jeopardised.	6. By way of derogation from paragraphs 1 and 2, special rules may apply to goods transported within frontier zones or in pipelines and wires, to traffic of negligible economic importance or to goods carried by travellers, provided that the customs supervision and customs control possibilities are not thereby jeopardised. Text Origin: Commission Proposal	G
Article 84(7)					
1100	7. Paragraph 1 shall not apply to means of transport and	7. Paragraph 1 shall not apply to means of transport and	7. Paragraph 1 shall not apply to means of transport and	7. Paragraph 1 shall not apply to means of transport and	G

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		goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory.	goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory.	goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory.	goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory. Text Origin: Commission Proposal	
Article 84(8)						
Y	1101	8. Articles 83 and 85 shall not apply in cases where Union goods which move without alteration of their customs status in accordance with Article 58(2) are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.	8. Articles 83 and 85 shall not apply in cases where Union goods which move without alteration of their customs status in accordance with Article 58(2) are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.	~~8. Articles 83 and 85 shall not apply in cases where Union goods which move without alteration of their customs status in accordance with Article 58(2) are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.~~		Y
Article 85						
G	1102	Article 85 Presentation to customs	Article 85 Presentation to customs	Article 85 **Physical** presentation **of goods** to customs	Article 85 ***Physical*** presentation ***of goods*** to customs Text Origin: Council Mandate	G
Article 85(1)						
Y	1103	1. Where the customs authorities or the other legislation applied by the customs authorities	1. Where the customs authorities or the other legislation applied by the customs authorities	1. Where the customs authorities or the other legislation applied by the customs authorities	1. Where the customs authorities or the other legislation applied by the customs authorities	Y

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	so requires, the carrier shall present the goods brought into the customs territory of the Union to customs upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone.	so requires, the carrier shall present the goods brought into the customs territory of the Union to customs upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone.	so requires, the carrier **or the holder of the goods** shall **physically** present the goods brought into the customs territory of the Union to **the** customs **authority** upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone.	so requires, the carrier ***or the holder of the goods*** shall ***physically*** present the goods brought into the customs territory of the Union to ***the*** customs ***authority*** upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone. Text Origin: Council Mandate
Article 85(1a), first subparagraph				
Y	1103a		**1a. The customs authorities shall notify the carrier or the holder of the goods of the requirement to physically present the goods.**	Y
Article 85(1a), second subparagraph				
Y	1103b		**Where the customs authorities require the physical presentation of the goods, they shall duly notify the party concerned, namely the carrier or, where applicable, the holder of the goods.**	Y
Article 85(2)				
Y	1104	2. The customs authorities shall require the carrier to present the goods and provide the advance	2. ***Without prejudice to Article 80(5),*** the customs authorities shall require the carrier	~~2. The customs authorities shall require the carrier to present the goods and provide the advance~~ Y

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	cargo information referred to in Article 80, where this information has not been provided at an earlier stage.	to present the goods and provide the advance cargo information referred to in Article 80, where this information has not been provided at an earlier stage.	~~cargo information referred to in Article 80, where this information has not been provided at an earlier stage.~~	
Article 85(3)				
G 1105	3. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.	3. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.	3. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.	3. Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities. Text Origin: Commission Proposal
Article 85(3a)				
Y 1105a			**3a. The obligation laid down in this Article shall be waived for Union goods which move without alteration of their customs status in accordance with Article 58(2) and which are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.**	
Article 85(4)				

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G	1106	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for designating and approving the places other than the designated customs office, as referred to in paragraph 1.	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for designating and approving the places other than the designated customs office, as referred to in paragraph 1.	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for designating and approving the places other than the designated customs office, as referred to in paragraph 1.	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the conditions for designating and approving the places other than the designated customs office, as referred to in paragraph 1. Text Origin: Commission Proposal	G
Article 85(5)						
Y	1107	5. The Commission shall adopt, by means of implementing acts, the procedure regarding the presentation of the goods to customs as referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the procedure regarding the presentation of the goods to customs as referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the procedure regarding the **physical** presentation of the goods to **the** customs **authority and notifying the carrier or the holder of the goods of the need to physically present the goods** as referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Y
Article 86						
G	1108	Article 86 Temporary storage of goods	Article 86 Temporary storage of goods	Article 86 Temporary storage of goods	Article 86 Temporary storage of goods Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 86(1)				
1109	1. Non-Union goods shall be in temporary storage from the moment the carrier notifies their arrival to the customs territory of the Union, until they are placed under a customs procedure, or the customs authorities regularise their situation in accordance with paragraph 6.	1. Non-Union goods shall be in temporary storage from the moment the carrier notifies their arrival to the customs territory of the Union, until they are placed under a customs procedure, or the customs authorities regularise their situation in accordance with paragraph 6.	1. Non-Union goods shall be in temporary storage from the moment the ~~carrier~~**person referred to in Article 83** notifies their arrival to the customs territory of the Union **in accordance with Article 83(1a), (1b) and (1c)** until they are placed under a customs procedure, **taken out of the customs territory, or until**~~or~~ the customs authorities ~~regularise their~~**regularize the** situation **of the goods,** in accordance with paragraph 6.	
Article 86(2)				
1110	2. Goods arriving to the customs territory in transit shall be in temporary storage after they have been presented to the customs office of destination in the customs territory of the Union in accordance with the rules governing the transit procedure in Title VIII, Chapter 2, until they are placed under another customs procedure or the customs authorities regularise their situation in accordance with paragraph 6.	2. Goods arriving to the customs territory in transit shall be in temporary storage after they have been presented to the customs office of destination in the customs territory of the Union in accordance with the rules governing the transit procedure in Title VIII, Chapter 2, until they are placed under another customs procedure or the customs authorities regularise their situation in accordance with paragraph 6.	2. **Non-Union** goods ~~arriving to the customs territory in~~**moving under** transit **procedure** shall be in temporary storage after ~~they have been presented to the customs office of destination in the customs territory of the Union in accordance with the rules governing~~ the transit procedure ~~in Title VIII, Chapter 2,~~**has ended** until they are placed under another customs procedure**, taken out from the customs territory** or the customs authorities regularise	

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				~~their~~**the** situation **of goods,** in accordance with paragraph 6.	
Article 86(3)					
Y	1111	3. Goods in temporary storage shall be stored only in customs warehouses or, where justified, in other places designated or approved by the customs authorities.	3. Goods in temporary storage shall be stored only in customs warehouses or, where justified, in other places designated or approved by the customs authorities.	3. **Non-Union** goods in temporary storage shall be stored ~~only in customs warehouses~~**in temporary storage facilities authorised in accordance with Article 86d** or, where justified, in other places designated or approved by the customs authorities**, including places indicated by Trust and Check traders**.	Y
Article 86(4)					
Y	1112	4. The temporary storage or customs warehouse operator shall preserve the goods in temporary storage but shall not alter them or modify their appearance or technical characteristics.	4. The temporary storage or customs warehouse operator shall preserve the goods in temporary storage but shall not alter them or modify their appearance or technical characteristics.	4. The **holder of the authorisation of a** temporary storage **facility referred to in Article 86b or the person storing the goods in the cases where the goods are stored in other places designated or approved by the**~~or~~ customs ~~warehouse operator~~**authorities,** shall ~~preserve the~~**be responsible for fulfilling the obligations arising from the storage of** goods in temporary storage ~~but shall not alter them or modify their appearance or technical characteristics.~~**,**	Y

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			including ensuring that the goods:	
Article 86(4), point (a)				
1112a			**(a) are not removed from customs supervision; and**	
Article 86(4), point (b)				
1112b			**(b) are subject only to forms of handling that ensure their preservation without altering them or modify their appearance or technical characteristics.**	
Article 86(5)				
1113	5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than 3 days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.	5. Non-Union goods in temporary storage shall be placed under a customs procedure no later than ~~3~~***90*** days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.	5. **Unless otherwise provided,** non-Union goods in temporary storage shall be placed under a customs procedure ~~no later than 3 days after the notification of their arrival or no later than 6~~**or taken out from the customs territory of the Union within 90** days after the ~~notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented~~**start of the temporary storage**. In exceptional cases~~,~~ **customs**	

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			authorities may extend that time limit ~~may be extended~~.	
Article 86(5a)				
Y 1113a			**5a. Non-Union goods in temporary storage in places designated or approved, including places indicated by Trust and Check traders, shall be placed under customs procedure or re-exported within specific time limit.**	Y
Article 86(6)				
G 1114	6. Where, for a duly justified reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Chapter 4 of this Title.	6. Where, for a duly justified reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Chapter 4 of this Title.	6. Where, for a duly justified reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Chapter 4 of this Title.	6. Where, for a duly justified reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Chapter 4 of this Title. Text Origin: Commission Proposal
Article 86(7)				
Y 1115	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for designating or approving the	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for designating or approving the	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for designating or approving the	Y

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	places referred to in paragraph 3 of this Article and the cases where the time limit referred to in paragraph 5 of this Article may be extended.	places referred to in paragraph 3 of this Article and the cases where the time limit referred to in paragraph 5 of this Article may be extended.	places referred to in paragraph 3 of this Article**, time limit referred to in paragraph 5a of this Article** and the cases where the time limit referred to in paragraph 5 of this Article may be extended.	
Article 86(7a)				
Y	1115a		***7a. Until the date set out in Article 265(3), a temporary storage declaration shall be submitted in accordance with the rules and data requirements pursuant to Regulation (EU) No 952/2013, and the implementing and delegated acts provided therein.***		Y
Article 86a				
Y	1115b			**Article 86a** **Temporary storage information**	Y
Article 86a, first paragraph				
Y	1115c			**1. Non-Union goods for which notification on the availability of the goods was provided or made available to the customs authority shall be covered by temporary storage information containing all the data necessary for the application of the provisions governing temporary storage.**	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 86a, second paragraph				
1115d			**2. The person referred to in Article 83, the holder of the authorisation for temporary storage facility or another person who is the holder of the goods, shall provide or make available the temporary storage information at the latest at the time when the goods are brought to the temporary storage facility or other places designated or approved by the customs authorities.**	
Article 86a, third paragraph				
1115e			**3. Unless otherwise provided, the temporary storage information shall not be required where:**	
Article 86a, third paragraph, point (a)				
1115f			**(a) at the latest at the time of the notification of arrival to the customs territory of the Union, their customs status as Union goods is determined in accordance with Article 56; or**	
Article 86a, third paragraph, point (b)				
1115g			**(b) the data necessary for the customs procedure or re-**	

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			export has already been provided or made available to customs authorities.	
Article 86a, fourth paragraph				
1115h			**3a. In specific cases the temporary storage information may be re-used from advance cargo information or from data provided or made available for the customs procedure.**	
Article 86a, fifth paragraph				
1115i			**4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by:**	
Article 86a, fifth paragraph, point (a)				
1115j			**(a) further specifying the cases referred to in paragraph 3 in which a temporary storage information is not to be required,**	
Article 86a, fifth paragraph, point (b)				
1115k			**(b) determining the data to be provided or made available to the customs authorities for the application of the provisions governing temporary storage and**	

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Article 86a, fifth paragraph, point (c)				
1115l			**(c) cases referred to in paragraph 3a.**	
Article 86a, sixth paragraph				
1115m			**5. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the temporary storage information referred to paragraph 1 of this Article.**	
Article 86a, seventh paragraph				
1115n			**Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	
Article 86a, eighth paragraph				
1115o			**6. Until 31 December 2037 the temporary storage declaration shall be considered the temporary storage information.**	
Article 86b				
1115p			**Article 86b Amendment of temporary storage information**	
Article 86b, first paragraph				

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Y 1115q			**1. The person referred to in Article 86a (2) shall amend one or more particulars of temporary storage information:**		Y
Article 86b, first paragraph, point (a)					
Y 1115r			**(a) where it comes to their knowledge that relevant information has changed in their records, or**		Y
Article 86b, first paragraph, point (b)					
Y 1115s			**(b) where customs authority requests them to do so due to data inaccuracy, incompleteness or quality issues.**		Y
Article 86b, second paragraph					
Y 1115t			**2. The person referred to in Article 86a (2) may not amend the information where:**		Y
Article 86b, second paragraph, point (a)					
Y 1115u			**(a) the customs authority has informed that they intend to examine the goods,**		Y
Article 86b, second paragraph, point (b)					
Y 1115v			**(b) the customs authority has informed that they have established that the data provided is incorrect, or**		Y
Article 86b, second paragraph, point (c)					

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Y	1115w			**(c) the goods have been brought out of the temporary storage facility, unless otherwise provided.**		Y
	Article 86b, third paragraph					
Y	1115x			**3. The Commission is empowered to adopt delegated act, in accordance with article 261, to supplement this Regulation by determining the specific cases for amending the information, referred to in paragraphs 1 and 2 of this Article.**		Y
	Article 86b, fourth paragraph					
Y	1115y			**4. The Commission shall specify, by means of implementing acts, the procedural rules for amending the information, referred to in paragraphs 1 and 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
	Article 86c					
Y	1115z			**Article 86c Invalidation of temporary storage information**		Y

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Article 86c, first paragraph					
1115aa			**1. The temporary storage information shall be invalidated:**		
Article 86c, first paragraph, point (a)					
1115ab			**(a) by the person referred to in Article 86a (2) as soon as it comes to their knowledge that the goods will not be brought into the customs territory of the Union; or**		
Article 86c, first paragraph, point (b)					
1115ac			**(b) by the customs authority 30 days after the date when the information was provided or made available, if the goods were not brought into the customs territory of the Union; or**		
Article 86c, first paragraph, point (c)					
1115ad			**(c) in other cases.**		
Article 86c, second paragraph					
1115ae			**2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by further specifying the cases referred to in paragraph 1, point (c) in which a**		

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			temporary storage information shall be invalidated.		
Article 86c, third paragraph					
Y 1115af			**3. The Commission shall specify, by means of implementing acts, the procedural rules for invalidating the information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Article 86d					
Y 1115ag			**Article 86d Authorisation for the operation of temporary storage facilities**		Y
Article 86d, first paragraph					
Y 1115ah			**1. An authorisation of the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the temporary storage facilities are operated by the customs authority itself.**		Y
Article 86d, second paragraph					
Y 1115ai			**The conditions under which the operation of temporary storage**		Y

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			facilities is permitted shall be set out in the authorisation.		
Article 86d, third paragraph					
Y 1115aj			**2. The authorisation referred to in paragraph 1 shall be granted only to persons who:**		Y
Article 86d, third paragraph, point (a)					
Y 1115ak			**(a) are established in the customs territory of the Union;**		Y
Article 86d, third paragraph, point (b)					
Y 1115al			**(b) provide the necessary assurance of the proper conduct of the operations; and**		Y
Article 86d, third paragraph, point (c)					
Y 1115am			**(c) provide a guarantee in accordance with Article 170.**		Y
Article 86d, fourth paragraph					
Y 1115an			**Where a comprehensive guarantee is provided, compliance with the obligations attached to that guarantee shall be monitored by appropriate audit.**		Y
Article 86d, fifth paragraph					
Y 1115ao			**An authorised economic operator for customs simplifications or a Trust and**		Y

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				Check trader shall be deemed to fulfil the condition referred to in point (b) insofar as the activity pertaining to the operating of temporary storage facilities concerned is taken into account in the authorisation referred to in Articles 24 or 25, respectively.		
	Article 86d, sixth paragraph					
Y	1115ap			**3. The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.**		Y
	Article 86d, seventh paragraph					
Y	1115aq			**4. The holder of the authorisation shall keep appropriate records in a form approved by the customs authorities and provide or make available those records in the EU Customs Data Hub.**		Y
	Article 86d, eighth paragraph					
Y	1115ar			**The records shall contain the information and the particulars which enable the customs**		Y

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			authorities to supervise the operation of the temporary storage facilities, in particular with regard to the identification of the goods stored, their customs status and their movements.	
Article 86d, ninth paragraph				
Y	1115as		**5. An authorised economic operator for customs simplifications and Trust and Check trader shall be deemed to comply with the obligation referred to in paragraph 4, insofar as his or her records are appropriate for the purpose of the operation of temporary facilities.**	Y
Article 86d, tenth paragraph				
Y	1115at		**6. The customs authorities may authorise the holder of the authorisation to move goods in temporary storage between different temporary storage facilities under the condition that such movements would not increase the risk of fraud, for following types of movements:**	Y
Article 86d, tenth paragraph, point (a)				

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Y	1115a u			**(a) movement that takes place under the responsibility of one customs authority;**		Y
	Article 86d, tenth paragraph, point (b)					
Y	1115a v			**(b) movement that is covered by only one authorisation, issued to an authorised economic operator for customs simplifications or Trust and Check trader; or**		Y
	Article 86d, tenth paragraph, point (c)					
Y	1115a w			**(c) other cases of movement.**		Y
	Article 86d, eleventh paragraph					
Y	1115a x			**7. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Union goods in a temporary storage facility. Those goods shall not be regarded as goods in temporary storage.**		Y
	Article 86d, twelfth paragraph					
Y	1115a y			**8. The Commission shall be empowered to adopt delegated acts, in accordance with Article 261, in order to determine:**		Y
	Article 86d, twelfth paragraph, point (a)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1115az			**(a) the conditions for granting the authorisation for the operation of temporary storage facilities;**		Y
	Article 86d, twelfth paragraph, point (b)					
Y	1115ba			**(b) the cases and conditions of movement of goods in temporary storage, referred to in paragraph 6,**		Y
	Article 86d, twelfth paragraph, point (c)					
Y	1115bb			**(c) the type of information and particulars that are to be contained in the records to be provided or made available in the EU Customs Data Hub as referred to in paragraph 4.**		Y
	Article 86d, thirteenth paragraph					
Y	1115bc			**9. The Commission shall specify, by means of implementing acts, the procedural rules for the movement between temporary storage facilities referred to in paragraph 6. These implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
	Article 87					

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1116	Article 87 Transitional provision in relation to authorisations for the operation of temporary storage facilities	Article 87 Transitional provision in relation to authorisations for the operation of temporary storage facilities	~~Article 87~~ ~~Transitional provision in relation to authorisations for the operation of temporary storage facilities~~		Y
Article 87, first paragraph						
Y	1117	By the date established in Article 265(3), the customs authorities shall reassess the authorisations for the operation of temporary storage facilities to check whether their holders may be granted an authorisation for customs warehousing. If they may not, the authorisations for the operation of temporary storage facilities shall be revoked.	By the date established in Article 265(3), the customs authorities shall reassess the authorisations for the operation of temporary storage facilities to check whether their holders may be granted an authorisation for customs warehousing. If they may not, the authorisations for the operation of temporary storage facilities shall be revoked.	~~By the date established in Article 265(3), the customs authorities shall reassess the authorisations for the operation of temporary storage facilities to check whether their holders may be granted an authorisation for customs warehousing. If they may not, the authorisations for the operation of temporary storage facilities shall be revoked.~~		Y
Chapter 2						
G	1118	Chapter 2 Release for free circulation	Chapter 2 Release for free circulation	Chapter 2 Release for free circulation	Chapter 2 Release for free circulation Text Origin: Commission Proposal	G
Article 88						
G	1119	Article 88 Scope and effect	Article 88 Scope and effect	Article 88 Scope and effect	Article 88 Scope and effect Text Origin: Commission Proposal	G
Article 88(1)						

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1120	1. Non-Union goods intended to be placed on the Union market or intended for private use or consumption within the customs territory of the Union shall be placed under release for free circulation.	1. Non-Union goods intended to be placed on the Union market or intended for private use or consumption within the customs territory of the Union shall be placed under release for free circulation.	1. Non-Union goods intended to be placed on the Union market or intended for private use or consumption within the customs territory of the Union shall be placed under release for free circulation.	1. Non-Union goods intended to be placed on the Union market or intended for private use or consumption within the customs territory of the Union shall be placed under release for free circulation. Text Origin: Commission Proposal	G
Article 88(2)						
Y	1121	2. The release for free circulation shall not be considered a proof of conformity with the relevant other legislation applied by the customs authorities.	2. The release for free circulation shall not be considered a proof of conformity with the relevant other legislation applied by the customs authorities.	2. ~~The~~ Release for free circulation shall ~~not be considered a proof of conformity with the relevant other legislation applied by~~**confer on non-Union goods** the customs ~~authorities~~**status of Union goods**.		Y
Article 88(3)						
G	1122	3. The conditions for placing goods under release for free circulation shall be the following:	3. The conditions for placing goods under release for free circulation shall be the following:	3. The conditions for placing goods under release for free circulation shall be the following:	3. The conditions for placing goods under release for free circulation shall be the following: Text Origin: Commission Proposal	G
Article 88(3), point (a)						
Y	1123	(a) the required data has been provided or made available to customs authorities, which must include at least the importer responsible for the goods, the	(a) the required data has been provided or made available to customs authorities, which must include at least the importer responsible for the goods, the	(a) the required data has been provided or made available to customs authorities~~, which must include at least the importer responsible for the goods, the~~		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX[1], the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities; _____ 1. Regulation of the European Parliament and of the Council (EU) No 2023/… of ../../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L…).	seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX[1], the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities; _____ 1. Regulation of the European Parliament and of the Council (EU) No 2023/… of ../../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L…).	~~seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation of the European Parliament and of the Council (EU) 2023/XXXX[1], the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities;~~**[1];** _____ 1. Regulation of the European Parliament and of the Council (EU) No 2023/… of ../../2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council, and repealing Council Directive 87/357/EEC and Directive 2001/95/EC of the European Parliament and of the Council (OJ L…).	
Article 88(3), point (aa)				
Y 1123a			**(aa) without prejudice to the data required in accordance with point (a), in case of goods imported by an deemed importer that is making use of the special scheme laid down in**	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, the required data provided or made available to customs authorities also contains the information set out in the records of the transactions covered by the special scheme, kept by the taxable person, in accordance with Article 369x (1) of Directive 2006/112/EC;		
Article 88(3), point (b)					
Y	1124	(b) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures shall be paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota, or the importer is a Trust and Check trader;	(b) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures shall be paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota, or the importer is a Trust and Check trader;	(b) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures ~~shall be~~**are** paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota~~, or the importer is a Trust and Check trader~~;	Y
Article 88(3), point (c)					
Y	1125	(c) the goods have arrived to the customs territory of the Union; and	(c) the goods have arrived to the customs territory of the Union; and	(c) the goods have arrived to **the place of release in** the customs territory of the Union; and	Y
Article 88(3), point (d)					
G	1126	(d) the goods comply with the relevant other legislation applied by the customs authorities.	(d) the goods comply with the relevant other legislation applied by the customs authorities.	(d) the goods comply with the relevant other legislation applied by the customs authorities.	(d) the goods comply with the relevant other legislation applied by the customs authorities. G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 88(4)				
G 1127	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under release for free circulation as referred to in paragraph 3, point (a), of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under release for free circulation as referred to in paragraph 3, point (a), of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement ~~and amend~~ this Regulation by determining the data **to be** provided or made available to the customs authorities for placing goods under release for free circulation as referred to in paragraph 3, point (a)~~,~~ of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement ~~and amend~~ this Regulation by determining the data ***to be*** provided or made available to the customs authorities for placing goods under release for free circulation as referred to in paragraph 3, point (a)~~,~~ of this Article. Text Origin: Council Mandate G
Article 89				
G 1128	Article 89 Application of commercial policy measures to inward and outward processing	Article 89 Application of commercial policy measures to inward and outward processing	Article 89 Application of commercial policy measures to inward and outward processing	Article 89 Application of commercial policy measures to inward and outward processing Text Origin: Commission Proposal G
Article 89(1)				
G 1129	1. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in	1. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in	1. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in	1. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		accordance with Article 168(3), the commercial policy measures to be applied shall be those applicable to the release for free circulation of the goods which were placed under inward processing.	accordance with Article 168(3), the commercial policy measures to be applied shall be those applicable to the release for free circulation of the goods which were placed under inward processing.	accordance with Article 168(3), the commercial policy measures to be applied shall be those applicable to the release for free circulation of the goods which were placed under inward processing.	accordance with Article 168(3), the commercial policy measures to be applied shall be those applicable to the release for free circulation of the goods which were placed under inward processing. Text Origin: Commission Proposal
Article 89(2)					
G	1130	2. Paragraph 1 shall not apply to waste and scrap.	2. Paragraph 1 shall not apply to waste and scrap.	2. Paragraph 1 shall not apply to waste and scrap.	2. Paragraph 1 shall not apply to waste and scrap. Text Origin: Commission Proposal
Article 89(3)					
G	1131	3. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with Article 167(1), the commercial policy measures applicable to those goods shall be applied only where the goods which were placed under inward processing are subject to such measures.	3. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with Article 167(1), the commercial policy measures applicable to those goods shall be applied only where the goods which were placed under inward processing are subject to such measures.	3. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with Article 167(1), the commercial policy measures applicable to those goods shall be applied only where the goods which were placed under inward processing are subject to such measures.	3. Where processed products obtained under inward processing are released for free circulation and the calculation of the amount of import duty is made in accordance with Article 167(1), the commercial policy measures applicable to those goods shall be applied only where the goods which were placed under inward processing are subject to such measures. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 89(4)				
G 1132	4. Commercial policy measures shall not apply to processed products released for free circulation following outward processing where:	4. Commercial policy measures shall not apply to processed products released for free circulation following outward processing where:	4. Commercial policy measures shall not apply to processed products released for free circulation following outward processing where:	4. Commercial policy measures shall not apply to processed products released for free circulation following outward processing where: Text Origin: Commission Proposal
Article 89(4), point (a)				
G 1133	(a) the processed products retain their Union origin within the meaning of Article 148;	(a) the processed products retain their Union origin within the meaning of Article 148;	(a) the processed products retain their Union origin within the meaning of Article 148;	(a) the processed products retain their Union origin within the meaning of Article 148; Text Origin: Commission Proposal
Article 89(4), point (b)				
G 1134	(b) the outward processing involves repair, including the standard exchange system referred to in Article 143; or	(b) the outward processing involves repair, including the standard exchange system referred to in Article 143; or	(b) the outward processing involves repair, including the standard exchange system referred to in Article 143; or	(b) the outward processing involves repair, including the standard exchange system referred to in Article 143; or Text Origin: Commission Proposal
Article 89(4), point (c)				
G 1135	(c) the outward processing follows further processing operations in accordance with Article 139.	(c) the outward processing follows further processing operations in accordance with Article 139.	(c) the outward processing follows further processing operations in accordance with Article 139.	(c) the outward processing follows further processing operations in accordance with Article 139. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Chapter 3				
1136	Chapter 3 Relief from import duty	Chapter 3 Relief from import duty	Chapter 3 Relief from import duty	Chapter 3 Relief from import duty Text Origin: Commission Proposal
Article 90				
1137	Article 90 Scope and effect	Article 90 Scope and effect	Article 90 ~~Scope and effect~~ **Returned goods**	Article 90 ~~*Scope and effect*~~ ***Returned goods*** Text Origin: Council Mandate
Article 90(1), first subparagraph				
1138	1. Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of 3 years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty.	1. Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of 3 years and declared for release for free circulation shall, upon application by the person concerned, be granted relief from import duty.	1. Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of 3 years and ~~declared for~~**placed under** release for free circulation shall, upon application by the person concerned, be granted relief from import duty.	1. Non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of 3 years and ~~*declared for*~~***placed under*** release for free circulation shall, upon application by the person concerned, be granted relief from import duty. Text Origin: Council Mandate
Article 90(1), second subparagraph				
1139	The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.	The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.	The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.	The first subparagraph shall apply even where the returned goods represent only a part of the goods previously exported from the customs territory of the Union.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 90(2)				
1140	2. The 3-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.	2. The 3-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.	2. The 3-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances.	2. The 3-year period referred to in paragraph 1 may be exceeded in order to take account of special circumstances. Text Origin: Commission Proposal
Article 90(3), first subparagraph				
1141	3. Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.	3. Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.	3. Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use.	3. Where, prior to their export from the customs territory of the Union, the returned goods had been released for free circulation duty-free or at a reduced rate of import duty because of a particular end-use, relief from duty under paragraph 1 shall be granted only if they are to be released for free circulation for the same end-use. Text Origin: Commission Proposal
Article 90(3), second subparagraph				
1142	Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by	Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by	Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by	Where the end-use for which the goods in question are to be released for free circulation is no longer the same, the amount of import duty shall be reduced by

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.	any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.	any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted.	any amount collected on the goods when they were first released for free circulation. Should the latter amount exceed that levied on the release for free circulation of the returned goods, no repayment shall be granted. Text Origin: Commission Proposal
Article 90(4)					
G	1143	4. Where Union goods have lost their customs status pursuant to Article 57 and are subsequently released for free circulation, paragraphs 1, 2 and 3 of this Article shall apply.	4. Where Union goods have lost their customs status pursuant to Article 57 and are subsequently released for free circulation, paragraphs 1, 2 and 3 of this Article shall apply.	4. Where Union goods have lost their customs status pursuant to Article 57 and are subsequently released for free circulation, paragraphs 1, 2 and 3 of this Article shall apply.	4. Where Union goods have lost their customs status pursuant to Article 57 and are subsequently released for free circulation, paragraphs 1, 2 and 3 of this Article shall apply. Text Origin: Commission Proposal
Article 90(5)					
G	1144	5. The relief from import duty shall be granted only if goods are returned in the state in which they were exported.	5. The relief from import duty shall be granted only if goods are returned in the state in which they were exported.	5. The relief from import duty shall be granted only if goods are returned in the state in which they were exported.	5. The relief from import duty shall be granted only if goods are returned in the state in which they were exported. Text Origin: Commission Proposal
Article 90(6)					
G	1145	6. The relief from import duty shall be supported by	6. The relief from import duty shall be supported by	6. The relief from import duty shall be supported by	6. The relief from import duty shall be supported by

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	information establishing that the conditions for the relief are fulfilled.	information establishing that the conditions for the relief are fulfilled.	information establishing that the conditions for the relief are fulfilled.	information establishing that the conditions for the relief are fulfilled. Text Origin: Commission Proposal
Article 90(7)				
G 1146	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases where goods are considered to be returned in the state in which they were exported as referred to in paragraph 5 of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases where goods are considered to be returned in the state in which they were exported as referred to in paragraph 5 of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases where goods are considered to be returned in the state in which they were exported as referred to in paragraph 5 of this Article.	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases where goods are considered to be returned in the state in which they were exported as referred to in paragraph 5 of this Article. Text Origin: Commission Proposal
Article 90(8)				
G 1147	8. The Commission shall specify, by means of implementing acts, the procedure for the provision of information referred to in paragraph 6 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the provision of information referred to in paragraph 6 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the provision of information referred to in paragraph 6 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	8. The Commission shall specify, by means of implementing acts, the procedure for the provision of information referred to in paragraph 6 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 91					
Y 1148	Article 91 Goods which benefited from measures laid down under the common agricultural policy	Article 91 Goods which benefited from measures laid down under the common agricultural policy	~~Article 91~~ ~~Goods which benefited from measures laid down under the common agricultural policy~~		Y
Article 91(1)					
Y 1149	1. Relief from import duty provided for in Article 90 shall not be granted to goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Union, except where otherwise provided in specific cases.	1. Relief from import duty provided for in Article 90 shall not be granted to goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Union, except where otherwise provided in specific cases.	~~1. Relief from import duty provided for in Article 90 shall not be granted to goods which have benefited from measures laid down under the common agricultural policy involving their export out of the customs territory of the Union, except where otherwise provided in specific cases.~~		Y
Article 91(2)					
Y 1150	2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 1 of this Article.	2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 1 of this Article.	~~2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases referred to in paragraph 1 of this Article.~~		Y
Article 92					
G 1151	Article 92 Goods previously placed under the inward processing procedure	Article 92 Goods previously placed under the inward processing procedure	Article 92 Goods previously placed under the inward processing procedure	Article 92 Goods previously placed under the inward processing procedure	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 92(1)				
1152	1. Article 90 shall apply to processed products which were originally re-exported from the customs territory of the Union subsequent to an inward processing procedure.	1. Article 90 shall apply to processed products which were originally re-exported from the customs territory of the Union subsequent to an inward processing procedure.	1. Article 90 **(1), (2), (5) and (6)** shall apply **mutatis mutandis** to processed products which were originally re-exported from the customs territory of the Union subsequent to an inward processing procedure **under the condition that import duty is paid for the non-Union goods which were placed under the inward processing procedure**.	
Article 92(1), second subparagraph				
1152a			**If under the subsequent inward processing non-Union goods, other than those which were obtained under the previous inward processing, are used or processed, import duty must also be paid for such goods.**	
Article 92(2)				
1153	2. Upon application by the importer and provision of the necessary information, the amount of import duty on the goods covered by paragraph 1 shall be determined in accordance with Article 168(3). The date of re-	2. Upon application by the importer and provision of the necessary information, the amount of import duty on the goods covered by paragraph 1 shall be determined in accordance with Article 168(3). The date of re-	2. ~~Upon application by the importer and provision of the necessary information,~~ The amount of import duty **to be paid** on the goods covered by paragraph 1 shall be determined in accordance with Article 168(3).	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	export shall be regarded as the date of release for free circulation.	export shall be regarded as the date of release for free circulation.	~~The date of re-export shall be regarded as the date of release for free circulation.~~	
Article 92(3)				
G 1154	3. The relief from import duty provided for in Article 90 shall not be granted for processed products which were exported in accordance with Article 109(2), point (c), unless it is ensured that no goods will be placed under the inward processing procedure.	3. The relief from import duty provided for in Article 90 shall not be granted for processed products which were exported in accordance with Article 109(2), point (c), unless it is ensured that no goods will be placed under the inward processing procedure.	3. The relief from import duty provided for in Article 90 shall not be granted for processed products which were exported in accordance with ~~Article 109(2),~~ point (c)~~,~~ **of Article 109 (2),** unless it is ensured that no goods**, which were replaced by equivalent goods,** will be placed under the inward processing procedure.	3. The relief from import duty provided for in Article 90 shall not be granted for processed products which were exported in accordance with ~~*Article 109(2),*~~ point (c)~~,~~ ***of Article 109 (2),*** unless it is ensured that no goods**,** ***which were replaced by equivalent goods,*** will be placed under the inward processing procedure. Text Origin: Council Mandate
Article 93				
G 1155	Article 93 Products of sea-fishing and other products taken from the sea	Article 93 Products of sea-fishing and other products taken from the sea	Article 93 Products of sea-fishing and other products taken from the sea	Article 93 Products of sea-fishing and other products taken from the sea Text Origin: Commission Proposal
Article 93(1)				
G 1156	1. Without prejudice to Article 148(1), the following shall be granted relief from import duty when they are released for free circulation:	1. Without prejudice to Article 148(1), the following shall be granted relief from import duty when they are released for free circulation:	1. Without prejudice to Article 148(1), the following shall be granted relief from import duty when they are released for free circulation:	1. Without prejudice to Article 148(1), the following shall be granted relief from import duty when they are released for free circulation:

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 93(1), point (a)					
G	1157	(a) products of sea-fishing and other products taken from the territorial sea of a third country by vessels solely registered or recorded in a Member State and flying the flag of that State;	(a) products of sea-fishing and other products taken from the territorial sea of a third country by vessels solely registered or recorded in a Member State and flying the flag of that State;	(a) products of sea-fishing and other products taken from the territorial sea of a third country by vessels solely registered or recorded in a Member State and flying the flag of that State;	(a) products of sea-fishing and other products taken from the territorial sea of a third country by vessels solely registered or recorded in a Member State and flying the flag of that State; Text Origin: Commission Proposal
Article 93(1), point (b)					
G	1158	(b) products obtained from products referred to in point (a) on board factory-ships fulfilling the conditions laid down in that point.	(b) products obtained from products referred to in point (a) on board factory-ships fulfilling the conditions laid down in that point.	(b) products obtained from products referred to in point (a) on board factory-ships fulfilling the conditions laid down in that point.	(b) products obtained from products referred to in point (a) on board factory-ships fulfilling the conditions laid down in that point. Text Origin: Commission Proposal
Article 93(2)					
G	1159	2. The relief from import duty referred to in paragraph 1 shall be supported by evidence that the conditions laid down in that paragraph are fulfilled.	2. The relief from import duty referred to in paragraph 1 shall be supported by evidence that the conditions laid down in that paragraph are fulfilled.	2. The relief from import duty referred to in paragraph 1 shall be supported by evidence that the conditions laid down in that paragraph are fulfilled.	2. The relief from import duty referred to in paragraph 1 shall be supported by evidence that the conditions laid down in that paragraph are fulfilled. Text Origin: Commission Proposal
Article 93(3)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1160	3. The Commission shall specify, by means of implementing acts, the procedure for the provision of the evidence referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedure for the provision of the evidence referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedure for the provision of the evidence referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedure for the provision of the evidence referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Title VII						
G	1161	Title VII GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION	Title VII GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION	Title VII GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION	Title VII GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION Text Origin: Commission Proposal	G
Chapter 1						
Y	1162	Chapter 1 Exit of goods and export procedure	Chapter 1 Exit of goods and export procedure	Chapter 1 **Export, re-export and** exit of goods~~ and export procedure~~		Y
Article 94						
Y	1163	Article 94 Exit of goods	Article 94 Exit of goods	~~Article 94~~ ~~Exit of goods~~		Y
Article 94(1)						
Y	1164	1. Goods may exit the customs territory of the Union	1. Goods may exit the customs territory of the Union	~~1. Goods may exit the customs territory of the Union~~		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	only if the exporter or other persons have provided or made available to the competent customs authorities the pre-departure information referred to in Article 95.	only if the exporter or other persons have provided or made available to the competent customs authorities the pre-departure information referred to in Article 95.	~~only if the exporter or other persons have provided or made available to the competent customs authorities the pre-departure information referred to in Article 95.~~	
Article 94(2)				
Y 1165	2. The Commission shall specify, by means of implementing acts, the rules on the formalities to be carried out prior to and on the exit of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the rules on the formalities to be carried out prior to and on the exit of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	~~2. The Commission shall specify, by means of implementing acts, the rules on the formalities to be carried out prior to and on the exit of goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).~~	Y
Article 94a				
Y 1165a			**Article 94a** **Export** ***[Article 99 is moved here]***	Y
Article 94b				
Y 1165b			**Article 94b** **Relief from export duty for Union goods temporarily exported** ***[Article 100 is moved here]***	Y
Article 94c				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
1165c			**Article 94c** **Re-export**		
Article 94c(1)					
1165d			**1. Non-Union goods taken out of the customs territory of the Union shall be re-exported.**		
Article 94c(2)					
1165e			**2. Re-export data shall be provided or made available by the exporter.**		
Article 94c(3)					
1165f			**3. Articles 41 to 55, 59 to 62, 94b and 98c shall apply to the re-export.**		
Article 94c(4)					
1165g			**4. Paragraph 1 shall not apply to the non-Union goods placed under the external transit procedure which only pass through the customs territory of the Union.**		
Article 94c(5)					
1165h			**5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:**		
Article 94c(5), point (a)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1165i			**(a) re-export data referred in paragraph 2;**		Y
Article 94c(5), point (b)						
Y	1165j			**(b) the situations where re-export data shall be provided or made available referred to in paragraph 2.**		Y
Chapter 1a						
Y	1165k			**Chapter 1a** **Exit of goods**		Y
Article 95						
G	1166	Article 95 Pre-departure information	Article 95 Pre-departure information	Article 95 Pre-departure information	Article 95 Pre-departure information Text Origin: Commission Proposal	G
Article 95(-1)						
Y	1166a			**0. Carriers taking goods out of the customs territory of the Union shall provide or make available pre-departure information on that goods to the competent customs authority within the specific time limits.**		Y
Article 95(-1a)						
Y	1166b			**0a. The exporter may provide part of the pre-**		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			departure information within the specific time limits.	
Article 95(-1b)				
Y 1166c			**0b. Where the exporter has already provided or made available part of the required pre-departure information, the carrier shall link its own pre-departure information at his disposal to the information provided by the exporter.**	Y
Article 95, 0c., first subparagraph				
Y 1166d			**0c. The exporter shall be notified where a carrier links its own pre-departure information to the part of pre-departure information provided or made available by the exporter.**	Y
Article 95, 0c., second subparagraph				
Y 1166e			**In specific cases, where all the pre-departure information referred to in paragraphs 0a and 0b cannot be obtained from the carrier or the exporter, other persons holding that information may be required to provide it.**	Y
Article 95(0d)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1166f		**0d. The person who provides or makes available pre-departure information may restrict the visibility of the particulars of the identification to one or more other persons which also provide or make available particulars, without prejudice to the use of all particulars for customs supervision.**		Y
	Article 95(1)				
Y	1167	1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within a specific time-limit before the goods are taken out of the customs territory of the Union.	1. Exporters wishing to take goods out of the customs territory of the Union shall provide minimum pre-departure information within a specific time-limit before the goods are taken out of the customs territory of the Union.	1. ~~Exporters wishing to take goods out of the customs territory of the Union shall provide minimum~~**The** pre-departure information ~~within a specific time-limit before the goods are taken out of~~**shall contain the particulars necessary for** the customs ~~territory of the Union~~**authorities to carry out risk analysis primarily for safety and security purposes**.		Y
	Article 95(2)				
G	1168	2. The obligation referred to in paragraph 1 shall be waived in one of the following cases:	2. The obligation referred to in paragraph 1 shall be waived in one of the following cases:	2. The obligation referred to in ~~paragraph 1~~ **this Article** shall be waived ~~in one of the following cases~~:	2. The obligation referred to in ~~*paragraph 1*~~ ***this Article*** shall be waived ~~*in one of the following cases*~~: Text Origin: Council Mandate	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 95(2), point (a)					
G 1169	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory;	(a) for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; Text Origin: Commission Proposal	G
Article 95(2), point (b)					
G 1170	(b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements;	(b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements;	(b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements;	(b) in other specific cases, where duly justified by the type of goods or traffic or where required by international agreements; Text Origin: Commission Proposal	G
Article 95(2), point (c)					
G 1171	(c) for goods moved temporarily out of the customs territory of the Union in accordance with Article 58.	(c) for goods moved temporarily out of the customs territory of the Union in accordance with Article 58.	(c) for goods moved temporarily out of the customs territory of the Union in accordance with Article 58**;**	(c) for goods moved temporarily out of the customs territory of the Union in accordance with Article 58~~.~~**;** Text Origin: Council Mandate	G
Article 95(2), point (ca)					
Y 1171a			**(d) for goods placed under the external transit procedure which only pass through the customs territory of the Union;**		Y
Article 95(2), point (cb)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1171b			**(e) for goods trans-shipped within, or directly brought out from, a free zone;**	
Article 95(2), point (cc)				
1171c			**(f) for goods directly brought out from a temporary storage facility;**	
Article 95(2), point (cd)				
1171d			**(g) for goods to be delivered as aircraft or ship supplies.**	
Article 95(3)				
1172	3. The minimum pre-departure information referred to in paragraph 1 shall indicate if the goods are:	3. The minimum pre-departure information referred to in paragraph 1 shall indicate if the goods are:	3. ~~The minimum pre-departure information~~**In cases** referred to in paragraph ~~1~~**2 letter (e) and (f), re-export data** shall ~~indicate if the goods are:~~**be provided or made available in accordance to Article 94c.**	
Article 95(3), point (a)				
1173	(a) Union goods to be placed under the export procedure;	(a) Union goods to be placed under the export procedure;	~~(a) Union goods to be placed under the export procedure;~~	
Article 95(3), point (b)				
1174	(b) Union goods to be placed under the outward processing procedure;	(b) Union goods to be placed under the outward processing procedure;	~~(b) Union goods to be placed under the outward processing procedure;~~	
Article 95(3), point (c)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Y 1175	(c) Union goods to be taken out of the customs territory of the Union after having been placed under the end-use procedure;	(c) Union goods to be taken out of the customs territory of the Union after having been placed under the end-use procedure;	~~(c) Union goods to be taken out of the customs territory of the Union after having been placed under the end-use procedure;~~	Y
Article 95(3), point (d)				
Y 1176	(d) Union goods to be delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;	(d) Union goods to be delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;	~~(d) Union goods to be delivered, VAT or excise duty exempted, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;~~	Y
Article 95(3), point (e)				
Y 1177	(e) Union goods to be placed under the internal transit procedure; or	(e) Union goods to be placed under the internal transit procedure; or	~~(e) Union goods to be placed under the internal transit procedure; or~~	Y
Article 95(3), point (f)				
Y 1178	(f) non-Union goods to be exported after having been in temporary storage or having been placed under a customs procedure.	(f) non-Union goods to be exported after having been in temporary storage or having been placed under a customs procedure.	~~(f) non-Union goods to be exported after having been in temporary storage or having been placed under a customs procedure.~~	Y
Article 95(4)				
Y 1179	4. The carrier may load, in the customs territory of the Union, only the goods for which a minimum pre-departure information has been provided or made available to the customs office of exit.	4. The carrier may load, in the customs territory of the Union, only the goods for which a minimum pre-departure information has been provided or made available to the customs office of exit.	~~4. The carrier may load, in the customs territory of the Union, only the goods for which a minimum pre-departure information has been provided or made available to the customs office of exit.~~	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 95(5)						
G	1180	5. The carrier shall take out of the customs territory of the Union goods in the same condition as when the pre-departure information was provided or made available.	5. The carrier shall take out of the customs territory of the Union goods in the same condition as when the pre-departure information was provided or made available.	5. The carrier shall take out of the customs territory of the Union goods in the same condition as when the pre-departure information was provided or made available.	5. The carrier shall take out of the customs territory of the Union goods in the same condition as when the pre-departure information was provided or made available. Text Origin: Commission Proposal	G
Article 95(6)						
Y	1181	6. Where the exporter has not provided the pre-departure information or the pre-departure information provided does not correspond to the relevant goods, the carrier shall provide it at the customs office of exit within a specific time-limit, before the goods are taken out of the customs territory of the Union.	6. Where the exporter has not provided the pre-departure information or the pre-departure information provided does not correspond to the relevant goods, the carrier shall provide it at the customs office of exit within a specific time-limit, before the goods are taken out of the customs territory of the Union.	~~6. Where the exporter has not provided the pre-departure information or the pre-departure information provided does not correspond to the relevant goods, the carrier shall provide it at the customs office of exit within a specific time-limit, before the goods are taken out of the customs territory of the Union.~~		Y
Article 95(7)						
Y	1182	7. The necessary particulars of the pre-departure information shall be immediately provided or made available to the customs office of exit.	7. The necessary particulars of the pre-departure information shall be immediately provided or made available to the customs office of exit.	~~7. The necessary particulars of the pre-departure information shall be immediately provided or made available to the customs office of exit.~~		Y
Article 95(8)						
G	1183	8. The Commission is empowered to adopt delegated	8. The Commission is empowered to adopt delegated	8. The Commission is empowered to adopt delegated	8. The Commission is empowered to adopt delegated	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	acts, in accordance with Article 261, to supplement or amend this Regulation by determining:	acts, in accordance with Article 261, to supplement or amend this Regulation by determining:	acts, in accordance with Article 261, to supplement or amend this Regulation by determining:	acts, in accordance with Article 261, to supplement or amend this Regulation by determining: Text Origin: Commission Proposal
Article 95(8), point (a)				
Y 1184	(a) the minimum pre-departure information to be provided taking into account the procedure under which the goods are to be placed and whether the goods are Union or non-Union goods;	(a) the minimum pre-departure information to be provided taking into account the procedure under which the goods are to be placed and whether the goods are Union or non-Union goods;	(a) the ~~minimum~~**data of the** pre-departure information to be provided ~~taking into account the procedure under which the goods are to be placed and whether the goods are Union or non-Union goods~~**or made available to the customs authorities as referred to in paragraph 0**;	Y
Article 95(8), point (b)				
Y 1185	(b) the specific time-limit referred to in paragraphs 1 and 6, within which the pre-departure information is to be provided or made available before the goods are taken out of the customs territory of the Union taking into account the type of traffic and the means of transport;	(b) the specific time-limit referred to in paragraphs 1 and 6, within which the pre-departure information is to be provided or made available before the goods are taken out of the customs territory of the Union taking into account the type of traffic and the means of transport;	(b) the specific ~~time-limit~~**time limits** referred to in ~~paragraphs 1 and 6, within which the pre-departure information is to be provided or made available before the goods are taken out of the customs territory of the Union taking into account the type of traffic and the means of transport;~~**paragraph 0 ;**	Y
Article 95(8), point (c)				
G 1186	(c) the specific cases where the obligation to provide or make	(c) the specific cases where the obligation to provide or make	(c) the ~~specific~~ cases where the obligation to provide or make	(c) the specific cases where the obligation to provide or make G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	available pre-departure information is waived as referred to in paragraph 2, point (b);	available pre-departure information is waived as referred to in paragraph 2, point (b);	available pre-departure information **shall be** ~~is~~ waived as referred to in paragraph 2, point (b);	available pre-departure information ~~is~~***shall be*** waived as referred to in paragraph 2, point (b); Text Origin: EP Mandate
Article 95(8), point (d)				
Y	1187	(d) the information to be notified on the exit of the goods referred to in paragraph 8.	(d) the information to be notified on the exit of the goods referred to in paragraph 8.	(d) the **conditions under which the person which provides or makes available pre-departure** information ~~to be notified on the exit~~**may restrict the visibility of the particulars** of the ~~goods~~**identification as** referred to in paragraph ~~8~~**0d** .
Article 95(9)				
Y	1188	9. The Commission shall specify, by means of implementing acts, the procedure for providing and receiving the pre-departure information and the exit confirmation referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	9. The Commission shall specify, by means of implementing acts, the procedure for providing and receiving the pre-departure information and the exit confirmation referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	9. The Commission shall specify, by means of implementing acts~~,~~**:** **(a)** the procedure for providing and receiving the pre-departure information ~~and the exit confirmation~~ referred to in this Article~~.~~**;** **(b) the formalities to be carried out prior to and on the exit of goods,**

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			(c) the rules of notification referred to in paragraph 0c. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	
Article 95(10)				
1189	10. Until the end date established in Article 265(3), the exit summary declaration, the export declaration, the re-export declaration and the re-export notification shall be considered to be the pre-departure information.	10. Until the end date established in Article 265(3), the exit summary declaration, the export declaration, the re-export declaration and the re-export notification shall be considered to be the pre-departure information.	10. Until the ~~end date established in Article 265(3),~~ **date of 31 December 2037, the pre-departure information may be presented in the form of** the exit summary declaration, the export declaration, the re-export declaration ~~and~~**or** the re-export notification ~~shall be considered to be the pre-departure information.~~**provided that the data of exit summary declaration are included**	
Article 95a				
1189a			**Article 95a** **Risk analysis of the pre-departure information** ***[Article 97 is moved here]***	
Article 96				
1190	Article 96	Article 96	Article 96	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		Amendment and invalidation of the pre-departure information	Amendment and invalidation of the pre-departure information	Amendment ~~and invalidation~~ of the pre-departure information		
Article 96(1), first subparagraph						
Y	1191	1. The exporter or the carrier may amend one or more particulars of the pre-departure information after it has been provided or made available.	1. The exporter or the carrier may amend one or more particulars of the pre-departure information after it has been provided or made available.	1. The exporter or ~~the carrier may~~**persons referred to in Article 95 shall** amend one or more particulars of the pre-departure information ~~after it has been provided or made available.~~**:**		Y
Article 96(-1), first subparagraph, point (a)						
Y	1191a			**(a) where it comes to their knowledge that the relevant information has changed in their records or that the information is incorrect; or**		Y
Article 96(-1), first subparagraph, point (b)						
Y	1191b			**(b) when a customs authority requests them to do so, due to data inaccuracy, incompleteness or quality issues identified as a result of the risk analysis performed**		Y
Article 96(1), second subparagraph						
Y	1192	No amendment shall be possible after any of the following:	No amendment shall be possible after any of the following:	**1a.** No amendment shall be possible ~~after any of the following~~**where**:		Y
Article 96(-1), second subparagraph, point (-a)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1192a			**(0a) the customs authorities have instructed the person who provided or made available the pre-departure information, or the carrier where applicable, that the goods shall not be loaded or transported as referred to in Article 95a paragraph 2 point (a). If the carrier is a person other than the one who submitted the data, the carrier shall be similarly instructed that the goods shall not be loaded or transported**	
Article 96(1), second subparagraph, point (a)				
1193	(a) the customs authorities have informed that they intend to examine the goods;	(a) the customs authorities have informed that they intend to examine the goods;	(a) the customs authorities have informed **the carrier or the person who provided or made available the pre-departure information** that they intend to examine the goods;	
Article 96(1), second subparagraph, point (b)				
1194	(b) the customs authorities have established that one or more particulars of the information are inaccurate or incomplete;	(b) the customs authorities have established that one or more particulars of the information are inaccurate or incomplete;	~~(b)~~ **(b)** the customs authorities have established that ~~one or more~~**the pre-departure information is incorrect;** **(ba) the** particulars of the **pre-departure** information ~~are inaccurate or incomplete~~**have**	

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				been included in the list of particulars not subject to amendment;		
Article 96(1), second subparagraph, point (c)						
G	1195	(c) the customs authorities have already granted the release of the goods for exit.	(c) the customs authorities have already granted the release of the goods for exit.	(c) the customs authorities have already granted the release of the goods for exit.	(c) the customs authorities have already granted the release of the goods for exit. Text Origin: Commission Proposal	G
Article 96(-1a)						
Y	1195a			**1b. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the particulars of pre-departure information which cannot be amended as referred to in paragraph 1a point (ba).**		Y
Article 96(-1b)						
Y	1195b			**1c. The Commission shall specify, by means of implementing acts the procedure for amending the pre-departure information referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the**		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			examination procedure referred to in Article 262(4).	
Article 96(2)				
1196	2. The exporter or the carrier shall invalidate the pre-departure information for goods that are not taken out from the customs territory of the Union as soon as possible. The customs authorities shall invalidate pre-departure information on those goods after 150 days have elapsed from the date in which the information was provided or made available.	2. The exporter or the carrier shall invalidate the pre-departure information for goods that are not taken out from the customs territory of the Union as soon as possible. The customs authorities shall invalidate pre-departure information on those goods after 150 days have elapsed from the date in which the information was provided or made available.	~~2. The exporter or the carrier shall invalidate the pre-departure information for goods that are not taken out from the customs territory of the Union as soon as possible. The customs authorities shall invalidate pre-departure information on those goods after 150 days have elapsed from the date in which the information was provided or made available.~~ ***[Moved to Article 96a (1)(b)]***	
Article 96(3)				
1197	3. The Commission shall specify, by means of implementing acts, the procedure for amending the pre-departure information as referred to in paragraph 1, first subparagraph and for invalidating the pre-departure information as referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedure for amending the pre-departure information as referred to in paragraph 1, first subparagraph and for invalidating the pre-departure information as referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	~~3. The Commission shall specify, by means of implementing acts, the procedure for amending the pre-departure information as referred to in paragraph 1, first subparagraph and for invalidating the pre-departure information as referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			[Moved to Article 96a (2)]	
Article 96a				
1197a			**Article 96a** **Invalidation of pre-departure information**	
Article 96a(1)				
1197b			**1. If the goods covered by the pre-departure information are not taken out of the customs territory of the Union, the pre-departure information shall be invalidated by the customs authority without delay in either of the following cases:**	
Article 96a(1), point (a)				
1197c			**(a) upon application submitted by the carrier or other persons providing or making available the pre-departure information as soon as it comes to their knowledge that the goods are not to be taken out of the customs territory of the Union; or**	
Article 96a(1), point (b)				
1197d			**(b) after 200 days from the date in which the pre-departure**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			information was provided or made available.	
Article 96a(2)				
1197e			**1. The pre-departure information shall be invalidated by the customs authority without delay and upon application of the person submitting the pre-departure information where there is a discrepancy in the nature of the goods released for export, re-export or outward processing compared to those that have been presented at exit.**	
Article 96a(3)				
1197f			**1a. Persons submitting the pre-departure information, including the exporter, shall inform each other of the invalidation of the pre-departure information**	
Article 96a(4)				
1197g			**2. The Commission shall specify, by means of implementing acts, the procedure for invalidating the pre-departure information and the procedure for informing of invalidation, as referred to in**	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				paragraph 1b. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	
Article 97					
Y	1198	Article 97 Risk analysis of the pre-departure information	Article 97 Risk analysis of the pre-departure information	~~Article 97~~ Risk analysis of the pre-departure information ***[Moved to Article 95a]***	Y
Article 97(1)					
Y	1199	1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within a specific time-limit, ensure that a risk analysis is carried out, primarily for security and safety purposes and, where possible, for other purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.	1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the customs office of export shall, within a specific time-limit, ensure that a risk analysis is carried out, primarily for security and safety purposes and, where possible, for other purposes, on the basis of the pre-departure information and other information provided or made available through the EU Customs Data Hub and shall take the necessary measures based on the results of that risk analysis.	1. Without prejudice to the activities of the EU Customs Authority set out in Title IV, the **competent** customs ~~office of export~~ **authority** shall, within a specific time-limit, ensure that a **joint and simultaneous** risk analysis is carried out~~,~~ primarily for **safety and** security ~~and safety~~ purposes **in collaboration with other customs offices, where appropriate** and~~,~~ where possible~~, for other purposes~~, on the basis of the pre-departure information and other ~~information~~**data** provided or made available through the EU Customs Data Hub and shall take	Y

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			the necessary measures based on the results of that risk analysis.	
Article 97(2)				
G 1200	2. The customs office responsible for the place where the exporter is established may take appropriate mitigation measures, including:	2. The customs office responsible for the place where the exporter is established may take appropriate mitigation measures, including:	2. The customs office ~~responsible for~~**of** the place where ~~the~~ exporter is established may take appropriate mitigation measures, including:	2. The customs office ~~*responsible for*~~***of*** the place where the exporter is established may take appropriate mitigation measures, including: Text Origin: Council Mandate
Article 97(2), point (a)				
Y 1201	(a) instructing the exporter or the carrier that the goods shall not be loaded or transported;	(a) instructing the exporter or the carrier that the goods shall not be loaded or transported;	(a) instructing the ~~exporter or~~**person who provided or made available the pre-departure information that the goods shall not be loaded or transported. If** the carrier **is a person other than the one who submitted the pre-departure information, the carrier shall be similarly instructed** that the goods shall not be loaded or transported;	Y
Article 97(2), point (b)				
G 1202	(b) requesting additional information or action;	(b) requesting additional information or action;	(b) requesting additional information or action;	(b) requesting additional information or action; Text Origin: Commission Proposal
Article 97(2), point (c)				

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G	1203	(c) identifying situations where action by another authority may be appropriate;	(c) identifying situations where action by another authority may be appropriate;	(c) identifying situations where action by another authority may be appropriate;	(c) identifying situations where action by another authority may be appropriate; Text Origin: Commission Proposal	G
	Article 97(2), point (d)					
G	1204	(d) recommending the most appropriate place and measures to carry out a control;	(d) recommending the most appropriate place and measures to carry out a control;	(d) recommending the most appropriate place and measures to carry out a control;	(d) recommending the most appropriate place and measures to carry out a control; Text Origin: Commission Proposal	G
	Article 97(2), point (e)					
Y	1205	(e) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.	(e) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.	~~(e) determining the route to be used, and the time-limit to be respected when goods are to be taken out of the customs territory of the Union.~~		Y
	Article 97(3)					
Y	1206	3. The customs office of exit shall also carry out a risk analysis where the carrier provides the information on the goods therein pursuant to Article 95(6).	3. The customs office of exit shall also carry out a risk analysis where the carrier provides the information on the goods therein pursuant to Article 95(6).	~~3. The customs office of exit shall also carry out a risk analysis where the carrier provides the information on the goods therein pursuant to Article 95(6).~~		Y
	Article 97(4)					
Y	1207	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by	**43**. The Commission is empowered to adopt delegated acts**,** in accordance with Article 261, to supplement this Regulation		Y

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	determining the time-limits within which risk analysis is to be carried out and the necessary measures based on the results of the risk analysis to be taken, as referred to in paragraph 1 of this Article, and the mitigation measures referred to in paragraph 2 of this Article.	determining the time-limits within which risk analysis is to be carried out and the necessary measures based on the results of the risk analysis to be taken, as referred to in paragraph 1 of this Article, and the mitigation measures referred to in paragraph 2 of this Article.	by determining the **specific** time-limits within which risk analysis is to be carried out ~~and the necessary measures based on the results of the risk analysis to be taken,~~ as referred to in paragraph 1 of this Article~~, and the mitigation measures referred to in paragraph 2 of this Article~~.	
Article 97(4a)				
Y	1207a		**4. The Commission shall specify, by means of implementing acts procedural rules for instructing the persons as referred to in paragraph 2 point (a).**	Y
Article 97(4b)				
Y	1207b		**Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	Y
Article 97(4c)				
Y	1207c		**5. Until 31 December 2037, the risk analysis shall be carried out based on the declarations referred to in Article 95 paragraph 11. After that date, the risk analysis shall be carried out based on the information**	Y

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			stored or otherwise available in the EU Customs Data Hub.	
Article 98				
1208	Article 98 Presentation and exit confirmation	Article 98 Presentation and exit confirmation	~~Article 98~~ ~~Presentation and exit confirmation~~	
Article 98(1)				
1209	1. Where the pre-departure information has not been provided within the specific time-limit or where the customs authorities or the other legislation applied by the customs authorities so requires, the carrier shall present the goods to be taken out of the customs territory of the Union to the customs office of exit before their departure.	1. Where the pre-departure information has not been provided within the specific time-limit or where the customs authorities or the other legislation applied by the customs authorities so requires, the carrier shall present the goods to be taken out of the customs territory of the Union to the customs office of exit before their departure.	~~1. Where the pre-departure information has not been provided within the specific time-limit or where the customs authorities or the other legislation applied by the customs authorities so requires, the carrier shall present the goods to be taken out of the customs territory of the Union to the customs office of exit before their departure.~~ ***[Moved to Article 98b (1)]***	
Article 98(2)				
1210	2. The carrier shall confirm to the customs authorities the exit of the goods from the customs territory of the Union.	2. The carrier shall confirm to the customs authorities the exit of the goods from the customs territory of the Union.	~~2. The carrier shall confirm to the customs authorities the exit of the goods from the customs territory of the Union.~~ ***[Moved to Article 98c (1)]***	
Article 98a				
1210a			**Article 98a**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Notification of arrival in relation to the exit of goods from the customs territory of the Union	
Article 98a(1)				
1210b			**0. Notification of arrival at the point of exit of the goods to be taken out of the customs territory of the Union shall be provided or made available within the specific time limits by the carrier to the customs office responsible for the place where the good are taken out of the customs territory of the Union.**	
Article 98a(2)				
1210c			**0a. Notwithstanding the obligations of the carrier one of the following persons may notify the arrival of the goods:**	
Article 98a(2), point (a)				
1210d			**(a) an exporter; or**	
Article 98a(2), point (b)				
1210e			**(b) the person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of the Union.**	
Article 98a(3)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1210f			**0b. Subject to the approval of the customs authority the notification on arrival of the goods may be provided or made available to the customs authorities through means other than the EU Customs Data Hub such as commercial, port or transport information systems provided that such systems contain the necessary particulars for such notification and those particulars are available within a specific time-limit referred to in paragraphs 1, 1a and 1b. In such cases, the information provided or made available through these other means shall then be transferred to the EU Customs Data Hub.**	
Article 98a(4)				
1210g			**0c. Where no pre-departure information has been provided in accordance with Article 95, the pre-departure information on the goods to be taken out of the customs territory of the Union shall be provided at the latest upon notification arrival of the goods.**	
Article 98a(5)				

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1210h			**1. The obligation referred to in paragraph 0, is waived where the goods to be taken out of the customs territory of the Union are unloaded and reloaded onto the same means of transport during its voyage, in order to enable the unloading or loading of other goods at the same port or airport.**	
Article 98a(6)				
1210i			**2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data to be notified to the customs authority competent for the place where the good are taken out of the customs territory of the Union and the specific time limits in which the notification shall be done, referred to in paragraph 0.**	
Article 98a, 3., first subparagraph				
1210j			**3. The Commission shall specify, by means of implementing acts, the procedure for providing the notification of arrival and for**	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				providing the notification of arrival using means other than the EU Customs Data Hub as referred to in this Article.		
Article 98a, 3., second subparagraph						
Y	1210k			**Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Article 98b						
Y	1210l			**Article 98b** **Physical presentation of goods to customs**		Y
Article 98b(1)						
Y	1210m			**1. Where the customs authorities or the other legislation applied by the customs authorities so requires, the carrier or the holder of the goods shall physically present the goods to be taken out of the customs territory of the Union to the customs authorities before their departure.** ***[Article 98 (1) is moved here]***		Y
Article 98b(2)						
Y	1210n			**2. The customs authorities shall notify the carrier or the**		Y

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			holder of the goods of the requirement to physically present the goods.	
Article 98b(3)				
1210o			**3. Goods physically presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.**	
Article 98b(4)				
1210p			**4. The Commission shall specify, by means of implementing acts, the procedure for the physical presentation of the goods to the customs authorities and for notifying the carrier or holder of the goods of the need to physically present the goods, as referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	
Article 98c				
1210q			**Article 98c** **Exit confirmation**	
Article 98c(1)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1210r			**1. The carrier who takes the goods outside the customs territory of the Union or the person who assumes responsibility for the carriage of the goods prior to their exit from the customs territory of the Union shall confirm to the customs authorities the exit of the goods from the customs territory of the Union.** ***[Article 98 (2) is moved here]***	
Article 98c(2)				
1210s			**2. The Commission shall specify, by means of implementing acts, the procedure by which the persons defined in paragraph 1 shall confirm to the customs authorities the exit of the goods from the customs territory of the Union as referred to in this Article.**	
Article 99				
1211	Article 99 Export procedure	Article 99 Export procedure	~~Article 99~~ ***[Moved to Article 94a]*** Export ~~procedure~~	
Article 99(1)				

Presidency

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1212	1. Union and non-Union goods intended to be taken out of the customs territory of the Union shall be placed under the export procedure.	1. Union and non-Union goods intended to be taken out of the customs territory of the Union shall be placed under the export procedure.	1. Union ~~and non-Union~~ goods ~~intended~~ to be taken out of the customs territory of the Union shall be placed under the export procedure.	
Article 99(2)				
1213	2. The conditions for placing goods under the export procedure shall be the following:	2. The conditions for placing goods under the export procedure shall be the following:	2. The conditions for placing goods under the export procedure ~~shall be~~**are** the following:	2. The conditions for placing goods under the export procedure ~~*shall be*~~***are*** the following: Text Origin: Council Mandate
Article 99(2), point (a)				
1214	(a) the minimum information has been provided or made available to customs authorities, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification, the description of the goods and their location;	(a) the minimum information has been provided or made available to customs authorities, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification, the description of the goods and their location;	(a) the ~~minimum information has~~**required data have** been provided or made available to **the** customs authorities~~, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification, the description of the goods and their location~~;	
Article 99(2), point (b)				
1215	(b) any export duty or other charges due are paid or guaranteed; and	(b) any export duty or other charges due are paid or guaranteed; and	(b) any export duty or other charges due ~~are~~**have been** paid or guaranteed; and	(b) any export duty or other charges due ~~*are*~~***have been*** paid or guaranteed; and Text Origin: Council Mandate
Article 99(2), point (c)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1216	(c) the goods comply with the relevant other legislation applied by the customs authorities.	(c) the goods comply with the relevant other legislation applied by the customs authorities.	(c) the goods comply with ~~the~~ relevant other legislation applied by the customs authorities.	(c) the goods comply with ~~*the*~~ relevant other legislation applied by the customs authorities. Text Origin: Council Mandate	Y
Article 99(3)						
G	1217	3. Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following:	3. Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following:	3. Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following:	3. Goods to be taken out of the customs territory of the Union shall be subject, as appropriate, to the following: Text Origin: Commission Proposal	G
Article 99(3), point (a)						
Y	1218	(a) the repayment or remission of import duty;	(a) the repayment or remission of import duty;	(a) the repayment or remission of ~~import~~ **export** duty;		Y
Article 99(3), point (b)						
Y	1219	(b) the payment of export refunds;	(b) the payment of export refunds;	~~(b) the payment of export refunds;~~		Y
Article 99(3), point (c)						
G	1220	(c) the formalities required under provisions in force with regard to other charges.	(c) the formalities required under provisions in force with regard to other charges.	(c) the formalities required under provisions ~~in force~~ with regard to other charges~~.~~**,**	(c) the formalities required under provisions ~~*in force*~~ with regard to other charges~~.~~**,** Text Origin: Council Mandate	G
(3), point (ca)						
Y	1220a			**(d) the procedural rules on export and exit.**		Y
(3a)						

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Y	1220b			**3a. Paragraph 1 shall not apply to the following Union goods:**		Y
	(3a), point (a)					
Y	1220c			**(a) placed under the outward processing procedure;**		Y
	(3a), point (b)					
Y	1220d			**(b) taken out of the customs territory of the Union after having been placed under the end-use procedure;**		Y
	(3a), point (c)					
Y	1220e			**(c) delivered, exempted from VAT or excise duty and subject to zero VAT or excise duty, as aircraft or ship supplies, regardless of the destination of the aircraft or ship, for which a proof of such supply is required;**		Y
	(3a), point (d)					
Y	1220f			**(d) placed under the internal transit procedure as referred to in Article 112;**		Y
	(3a), point (e)					
Y	1220g			**(e) moved temporarily out of the customs territory of the Union in accordance with Article 58.**		Y

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(3b)						
Y	1220h			**3b. In the cases referred to in paragraph 3a points (a), (b) and (c) the formalities concerning the export procedure shall apply.**		Y
(3c)						
Y	1220i			**3c. Goods dispatched to Helgoland shall not be considered to be exported from the customs territory of the Union.**		Y
Article 99(4)						
G	1221	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under export as referred to in paragraph 2, point (a).	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under export as referred to in paragraph 2, point (a).	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement ~~and amend~~ this Regulation by determining the data **to be** provided or made available to the customs authorities for placing goods under export **procedure** as referred to in paragraph 2, point (a).	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement ~~*and amend*~~ this Regulation by determining the data ***to be*** provided or made available to the customs authorities for placing goods under export ***procedure*** as referred to in paragraph 2, point (a). Text Origin: Council Mandate	G
Article 99(5)						
Y	1222	5. The Commission shall specify by means of implementing acts, the procedure for refunding the VAT to natural persons not	5. The Commission shall specify by means of implementing acts, the procedure for refunding the VAT to natural persons not	5. The Commission shall specify**,** by means of implementing acts, the ~~procedure for refunding the VAT to natural~~		Y

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		established in the Union as referred to in paragraph 3, point (b). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	established in the Union as referred to in paragraph 3, point (b). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	~~persons not established in the Union~~**procedural rules on export and exit** as referred to in paragraph 3~~,~~ point (b). Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		
Article 100						
Y	1223	Article 100 Relief from export duty for Union goods temporarily exported	Article 100 Relief from export duty for Union goods temporarily exported	~~Article 100~~ Relief from export duty for Union goods temporarily exported ***[Moved to Article 94b]***		Y
Article 100, first paragraph						
G	1224	Without prejudice to Article 140, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import.	Without prejudice to Article 140, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import.	Without prejudice to Article 140, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import.	Without prejudice to Article 140, Union goods which are temporarily exported from the customs territory of the Union shall benefit from export duty relief, conditional upon their re-import. Text Origin: Commission Proposal	G
Title VIII						
G	1225	Title VIII SPECIAL PROCEDURES	Title VIII SPECIAL PROCEDURES	Title VIII SPECIAL PROCEDURES	Title VIII SPECIAL PROCEDURES Text Origin: Commission Proposal	G

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Chapter 1					
1226	Chapter 1 General provisions	Chapter 1 General provisions	Chapter 1 General provisions	Chapter 1 General provisions Text Origin: Commission Proposal	G
Article 101					
1227	Article 101 Scope	Article 101 Scope	Article 101 Scope	Article 101 Scope Text Origin: Commission Proposal	G
Article 101(1)					
1228	1. Goods may be placed under any of the following categories of special procedures:	1. Goods may be placed under any of the following categories of special procedures:	1. Goods may be placed under any of the following categories of special procedures:	1. Goods may be placed under any of the following categories of special procedures: Text Origin: Commission Proposal	G
Article 101(1), point (a)					
1229	(a) transit, which shall comprise external and internal transit;	(a) transit, which shall comprise external and internal transit;	(a) transit, which shall comprise external and internal transit;	(a) transit, which shall comprise external and internal transit; Text Origin: Commission Proposal	G
Article 101(1), point (b)					
1230	(b) storage, which shall comprise customs warehousing and free zones;	(b) storage, which shall comprise customs warehousing and free zones;	(b) storage, which shall comprise customs warehousing and free zones;	(b) storage, which shall comprise customs warehousing and free zones;	G

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					Text Origin: Commission Proposal	
Article 101(1), point (c)						
G	1231	(c) specific use, which shall comprise temporary admission and end-use;	(c) specific use, which shall comprise temporary admission and end-use;	(c) specific use, which shall comprise temporary admission and end-use;	(c) specific use, which shall comprise temporary admission and end-use; Text Origin: Commission Proposal	G
Article 101(1), point (d)						
G	1232	(d) processing, which shall comprise inward and outward processing.	(d) processing, which shall comprise inward and outward processing.	(d) processing, which shall comprise inward and outward processing.	(d) processing, which shall comprise inward and outward processing. Text Origin: Commission Proposal	G
Article 101(2)						
Y	1233	2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under special procedures.	2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under special procedures.	~~2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement and amend this Regulation by determining the data provided or made available to the customs authorities for placing goods under special procedures.~~		Y
Article 102						
G	1234	Article 102 Authorisation	Article 102 Authorisation	Article 102 Authorisation	Article 102 Authorisation Text Origin: Commission Proposal	G

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Article 102(1), first subparagraph						
Y	1235	1. Importers or exporters intending to place goods under a special customs procedure shall have an authorisation from the customs authorities for the following:	1. Importers or exporters intending to place goods under a special customs procedure shall have an authorisation from the customs authorities for the following:	1. Importers ~~or~~, exporters **or their indirect representatives** intending to place goods under a special ~~customs~~ procedure shall have an authorisation from the customs authorities for the following:		Y
Article 102(1), first subparagraph, point (a)						
G	1236	(a) the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure;	(a) the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure;	(a) the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure;	(a) the use of the inward or outward processing procedure, the temporary admission procedure or the end-use procedure; Text Origin: Commission Proposal	G
Article 102(1), first subparagraph, point (b)						
G	1237	(b) the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.	(b) the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.	(b) the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself.	(b) the operation of storage facilities for the customs warehousing of goods, except where the storage facility operator is the customs authority itself. Text Origin: Commission Proposal	G
Article 102(1), first subparagraph a						
Y	1237a			**1a. Persons shall have an authorisation from the customs authorities for the operation of storage facilities for the customs warehousing of goods by any**		Y

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				importer, except where the storage facility operator is the customs authority itself.		
Article 102(1), second subparagraph						
G	1238	The authorisation shall set out the conditions for the use of those procedures or the operation of those storage facilities.	The authorisation shall set out the conditions for the use of those procedures or the operation of those storage facilities.	**1b.** The authorisation shall set out the conditions for the use of **the special** ~~those~~ procedures or the operation of ~~those~~ **the** storage facilities.	The authorisation shall set out the conditions for the use of ***the special*** ~~*those*~~ procedures or the operation of ~~*those*~~ ***the*** storage facilities.	G
Article 102(2)						
Y	1239	2. Except where otherwise provided, the customs authorities shall grant the authorisation referred to in paragraph 1 only where the following conditions are met:	2. Except where otherwise provided, the customs authorities shall grant the authorisation referred to in paragraph 1 only where the following conditions are met:	2. ~~Except where otherwise provided,~~ The customs authorities shall grant the ~~authorisation~~**authorisations** referred to in paragraph 1 **and 1a** only where **all of** the following conditions are met**, except where otherwise provided**:		Y
Article 102(2), point (a)						
Y	1240	(a) the holder of the authorisation is established in the customs territory of the Union, except where otherwise provided for temporary admission or, in exceptional cases, for the end-use or inward processing procedures;	(a) the holder of the authorisation is established in the customs territory of the Union, except where otherwise provided for temporary admission or, in exceptional cases, for the end-use or inward processing procedures;	(a) the ~~holder of the authorisation~~**applicant** is established in the customs territory of the Union~~, except where otherwise provided for temporary admission or, in exceptional cases, for the end-use or inward processing procedures~~;		Y
Article 102(2), point (b)						

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Y	1241	(b) the holder of the authorisation provides the necessary assurance of the proper conduct of the operations; a Trust and Check trader shall be deemed to fulfil this condition, insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in Article 25;	(b) the holder of the authorisation provides the necessary assurance of the proper conduct of the operations; a Trust and Check trader shall be deemed to fulfil this condition, insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in Article 25;	(b) the ~~holder of the authorisation~~**applicant** provides the necessary assurance of the proper conduct of the operations; **an authorised economic operator for customs simplifications or** a Trust and Check trader shall be deemed to fulfil this condition, insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in ~~Article 25~~**Articles 24 or 25, respectively**;		Y
Article 102(2), point (c)						
Y	1242	(c) the customs authorities deemed it necessary where the holder of the authorisation is not a Trust and Check trader, a guarantee is provided for the potential customs debt or other charges related to the goods placed under the special procedure;	(c) the customs authorities deemed it necessary where the holder of the authorisation is not a Trust and Check trader, a guarantee is provided for the potential customs debt or other charges related to the goods placed under the special procedure;	(c) ~~the customs authorities deemed it necessary where the holder of the authorisation is not a Trust and Check trader,~~ a guarantee is provided for the potential customs debt or other charges related to the goods placed under the special procedure **in accordance with Article 170**;		Y
Article 102(2), point (d)						
G	1243	(d) the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are	(d) the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are	(d) the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are	(d) the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are	G

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	disproportionate to the economic needs involved;	disproportionate to the economic needs involved;	disproportionate to the economic needs involved;	disproportionate to the economic needs involved; Text Origin: Commission Proposal
Article 102(2), point (e)				
1244	(e) if the authorisation concerns temporary admission, the holder of the authorisation uses the goods or arranges for their use;	(e) if the authorisation concerns temporary admission, the holder of the authorisation uses the goods or arranges for their use;	(e) ~~if the authorisation concerns~~**in the case of the** temporary admission **procedure, the applicant**~~, the holder of the authorisation~~ uses the goods or arranges for their use;	
Article 102(2), point (f)				
1245	(f) if the authorisation concerns the processing procedure, the holder of the authorisation carries out processing operations on the goods or arranges for them to be carried out;	(f) if the authorisation concerns the processing procedure, the holder of the authorisation carries out processing operations on the goods or arranges for them to be carried out;	(f) ~~if the authorisation concerns the~~**in the case of the inward** processing procedure, the ~~holder of the authorisation~~**applicant** carries out processing operations on the goods or arranges for them to be carried out;	
Article 102(2), point (g)				
1246	(g) the essential interests of Union producers would not be adversely affected by the authorisation for a processing procedure (‘examination of the economic conditions’).	(g) the essential interests of Union producers would not be adversely affected by the authorisation for a processing procedure (‘examination of the economic conditions’).	(g) **in the case of a processing procedure,** the essential interests of Union producers would not be adversely affected by the authorisation ~~for a processing procedure (‘examination of the~~**(‘** economic conditions’).	

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Article 102(3)				
1247	3. Unless otherwise justified by the economic nature of the processing, for assessing whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers, the customs authorities issuing the authorisation shall, before adopting its decision on the authorisation, request the opinion of the EU Customs Authority if:	3. Unless otherwise justified by the economic nature of the processing, for assessing whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers, the customs authorities issuing the authorisation shall, before adopting its decision on the authorisation, request the opinion of the EU Customs Authority if:	3. Unless otherwise justified by the economic nature of the processing, for assessing whether **the economic conditions are fulfilled for** granting an authorisation for an inward processing procedure ~~adversely affects the essential interest of the Union producers, the~~**, the competent** customs authorities ~~issuing the authorisation~~ shall, before ~~adopting its~~ **taking a** decision on the authorisation, request the **reasoned** opinion of the EU Customs Authority ~~if~~**where** :	
Article 102(3), point (a)				
1248	(a) the import duty applicable upon release for free circulation of the processed products is determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure in accordance with Article 168(3) and (4); and	(a) the import duty applicable upon release for free circulation of the processed products is determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure in accordance with Article 168(3) and (4); and	~~(a) the import duty applicable upon release for free circulation of the processed products is determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure in accordance with Article 168(3) and (4); and~~	
Article 102(3), point (b)				

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1249	(b) evidence exists that the essential interests of Union producers are likely to be adversely affected. Such evidence shall be deemed to exist where the goods to be placed under inward processing would be subject to an agricultural policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were released for free circulation.	(b) evidence exists that the essential interests of Union producers are likely to be adversely affected. Such evidence shall be deemed to exist where the goods to be placed under inward processing would be subject to an agricultural policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were released for free circulation.	~~(b)~~ evidence exists that the essential interests of Union producers are likely to be adversely affected. ~~Such evidence shall be deemed to exist where the goods to be placed under inward processing would be subject to an agricultural policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were released for free circulation.~~	
Article 102(4)				
1250	4. For assessing whether granting an authorisation for an outward processing procedure adversely affects the essential interest of the Union producers, the customs authorities shall, before adopting its decision on the authorisation, request the opinion of the EU Customs Authority where evidence exists that the essential interests of Union producers of goods that are considered as sensitive are likely to be adversely affected, and the goods are not intended to be repaired.	4. For assessing whether granting an authorisation for an outward processing procedure adversely affects the essential interest of the Union producers, the customs authorities shall, before adopting its decision on the authorisation, request the opinion of the EU Customs Authority where evidence exists that the essential interests of Union producers of goods that are considered as sensitive are likely to be adversely affected, and the goods are not intended to be repaired.	4. For assessing whether **economic conditions are fulfilled for** granting an authorisation for an outward processing procedure ~~adversely affects the essential interest of the Union producers, the~~**, the competent** customs authorities shall, before ~~adopting its~~ **taking a** decision on the authorisation, request the opinion of the EU Customs Authority where evidence exists that the essential interests of Union producers of goods that are considered as sensitive are likely to be adversely affected, and the	

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				goods are not intended to be repaired.		
Article 102(5), first subparagraph						
G	1251	5. When requested in accordance with paragraphs 3 and 4, the EU Customs Authority may reach one of the following opinions:	5. When requested in accordance with paragraphs 3 and 4, the EU Customs Authority may reach one of the following opinions:	5. When requested in accordance with paragraphs 3 and 4, the EU Customs Authority may ~~reach~~**issue** one of the following opinions:	5. When requested in accordance with paragraphs 3 and 4, the EU Customs Authority may ~~*reach*~~***issue*** one of the following opinions: Text Origin: Council Mandate	G
Article 102(5), first subparagraph, point (a)						
G	1252	(a) granting the authorisation does not adversely affect the essential interests of Union producers;	(a) granting the authorisation does not adversely affect the essential interests of Union producers;	(a) granting the authorisation does not adversely affect the essential interests of Union producers;	(a) granting the authorisation does not adversely affect the essential interests of Union producers; Text Origin: Commission Proposal	G
Article 102(5), first subparagraph, point (b)						
G	1253	(b) granting the authorisation adversely affects the essential interests of Union producers;	(b) granting the authorisation adversely affects the essential interests of Union producers;	(b) granting the authorisation adversely affects the essential interests of Union producers;	(b) granting the authorisation adversely affects the essential interests of Union producers; Text Origin: Commission Proposal	G
Article 102(5), first subparagraph, point (c)						
G	1254	(c) granting the authorisation for a duly substantiated and monitored quantity of goods that is defined in the opinion does not	(c) granting the authorisation for a duly substantiated and monitored quantity of goods that is defined in the opinion does not	(c) granting the authorisation for a duly substantiated and monitored quantity of goods that is defined in the opinion does not	(c) granting the authorisation for a duly substantiated and monitored quantity of goods that is defined in the opinion does not	G

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	adversely affect the essential interests of Union producers.	adversely affect the essential interests of Union producers.	adversely affect the essential interests of Union producers.	adversely affect the essential interests of Union producers. Text Origin: Commission Proposal
Article 102(5), second subparagraph				
1255	The opinion of the EU Customs Authority shall be taken into account by the customs authorities issuing the authorisations as well as by any other customs authorities dealing with similar authorisations. The customs authorities issuing the authorisation may disregard the opinion adopted by the EU Customs Authority provided that they give reasons for their decision in that respect.	The opinion of the EU Customs Authority shall be taken into account by the customs authorities issuing the authorisations as well as by any other customs authorities dealing with similar authorisations. The customs authorities issuing the authorisation may disregard the opinion adopted by the EU Customs Authority provided that they give reasons for their decision in that respect.	The opinion of the EU Customs Authority shall be taken into account by the customs authorities ~~issuing the authorisations~~ **competent for granting the authorisation** as well as by any other customs authorities dealing with similar authorisations. ~~The customs authorities issuing the authorisation may disregard the opinion adopted by the EU Customs Authority provided that they give reasons for their decision in that respect.~~	
Article 102(6)				
1256	6. The customs authorities granting the authorisation shall provide or make available the authorisations in the EU Customs Data Hub. Where the authorisations for special procedures contain commercially sensitive information, access to their particulars shall be restricted.	6. The customs authorities granting the authorisation shall provide or make available the authorisations in the EU Customs Data Hub. Where the authorisations for special procedures contain commercially sensitive information, access to their particulars shall be restricted.	6. The customs authorities granting the authorisation shall provide or make available **the applications for authorisation and** the authorisations in the EU Customs Data Hub. Where the authorisations for special procedures contain commercially sensitive information, access to	

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			~~their particulars~~**that sensitive information** shall be restricted.	
Article 102(7)				
G 1257	7. The Commission is empowered to adopt delegated acts in accordance with Article 261, supplementing this Regulation in order to determine:	7. The Commission is empowered to adopt delegated acts in accordance with Article 261, supplementing this Regulation in order to determine:	7. The Commission is empowered to adopt delegated acts in accordance with Article 261, supplementing this Regulation in order to determine:	7. The Commission is empowered to adopt delegated acts in accordance with Article 261, supplementing this Regulation in order to determine: Text Origin: Commission Proposal
Article 102(7), point (-a)				
Y 1257a			**(0a) the conditions referred to in paragraphs 1b and 2 for granting authorisations for special procedures referred to in paragraph 1, point (a), or the operation of the storage facilities referred to in paragraph 1, point (b) and paragraph 1a;**	
Article 102(7), point (a)				
G 1258	(a) the exceptions to the conditions referred to paragraph 2;	(a) the exceptions to the conditions referred to paragraph 2;	(a) the exceptions to the conditions referred to **in** paragraph 2;	(a) the exceptions to the conditions referred to ***in*** paragraph 2; Text Origin: Council Mandate
Article 102(7), point (b)				
G 1259	(b) the cases referred to in paragraph 3 where the economic nature of the processing justifies	(b) the cases referred to in paragraph 3 where the economic nature of the processing justifies	(b) the cases referred to in paragraph 3 where the economic nature of the processing justifies	(b) the cases referred to in paragraph 3 where the economic nature of the processing justifies

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		that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority;	that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority;	that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority;	that the customs authorities assess whether granting an authorisation for an inward processing procedure adversely affects the essential interest of the Union producers without the opinion of the EU Customs Authority; Text Origin: Commission Proposal	
Article 102(7), point (ba)						
Y	1259a			**(ba) the cases where evidence shall be deemed to exists that the essential interests of Union producers are likely to be adversely affected referred to in paragraph 3 and the cases referred to in paragraphs 3 and 4 where the economic conditions shall be deemed to be fulfilled;**		Y
Article 102(7), point (c)						
G	1260	(c) the list of goods considered as sensitive referred to in paragraph 4.	(c) the list of goods considered as sensitive referred to in paragraph 4.	(c) the list of goods considered as sensitive referred to in paragraph 4.	(c) the list of goods considered as sensitive referred to in paragraph 4. Text Origin: Commission Proposal	G
Article 102(8), first subparagraph						
G	1261	8. The Commission shall specify, by means of implementing acts:	8. The Commission shall specify, by means of implementing acts:	8. The Commission shall specify, by means of implementing acts:	8. The Commission shall specify, by means of implementing acts:	G

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								Text Origin: Commission Proposal
Article 102(8), first subparagraph, point (a)								
Y	1262	(a) the procedural rules for granting the authorisation for the procedures referred to in paragraph 1;		(a) the procedural rules for granting the authorisation for the procedures referred to in paragraph 1;		(a) the procedural rules for granting the authorisation for the **special** procedures **or the operation of the storage facilities** referred to in ~~paragraph 1~~**paragraphs 1 and 1a**;		Y
Article 102(8), first subparagraph, point (b)								
Y	1263	(b) the procedural rules for the EU Customs Authority to provide its opinion; and		(b) the procedural rules for the EU Customs Authority to provide its opinion; and		(b) the procedural rules **for the examination of the economic conditions, including** for the EU Customs Authority to provide its **reasoned** opinion; and		Y
Article 102(8), first subparagraph, point (c)								
G	1264	(c) the quantity and the rules for monitoring the threshold referred to in paragraph 5.		(c) the quantity and the rules for monitoring the threshold referred to in paragraph 5.		(c) ~~the quantity and~~ the rules for **fixing and** monitoring the ~~threshold~~ **quantity** referred to in paragraph 5.		(c) ~~*the quantity and*~~ the rules for ***fixing and*** monitoring the ~~*threshold*~~ ***quantity*** referred to in paragraph 5. Text Origin: Council Mandate
Article 102(8), second subparagraph								
G	1265	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).		Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

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				Text Origin: Commission Proposal
Article 102(9)				
1266	9. Until the date set out in Article 265(1), an examination of the economic conditions referred to in paragraph 2, point (f), shall take place at Union level hosted by the Commission. Until that date, where reference is made to the opinion of the EU Customs Authority under this Chapter, it is meant to refer to the examination at Union level as provided under paragraph 5 of this Article.	9. Until the date set out in Article 265(1), an examination of the economic conditions referred to in paragraph 2, point (f), shall take place at Union level hosted by the Commission. Until that date, where reference is made to the opinion of the EU Customs Authority under this Chapter, it is meant to refer to the examination at Union level as provided under paragraph 5 of this Article.	9. Until ~~the date set out in Article 265(1)~~**1 July 2028**, an examination of the economic conditions– referred to in paragraph 2, point ~~(f)~~**(g)**, shall take place at Union level ~~hosted by the Commission~~**in accordance with the procedural rules referred to in paragraph 8, point (b)**. Until that date, where reference is made to the opinion of the EU Customs Authority under this Chapter, it is meant to refer to the examination **of the economic conditions** at Union level **by the Commission** as provided under ~~paragraph~~**paragraphs 3, 4 and** 5 of this Article.	
Article 103				
1267	Article 103 Authorisations with retroactive effect	Article 103 Authorisations with retroactive effect	Article 103 Authorisations with retroactive effect	Article 103 Authorisations with retroactive effect Text Origin: Commission Proposal
Article 103(1)				
1268	1. The customs authorities shall grant an authorisation with	1. The customs authorities shall grant an authorisation with	1. The customs authorities shall **upon application** grant an	1. The customs authorities shall ***upon application*** grant an

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	retroactive effect, where all of the following conditions are fulfilled:	retroactive effect, where all of the following conditions are fulfilled:	authorisation with retroactive effect, where all of the following conditions are fulfilled:	authorisation with retroactive effect, where all of the following conditions are fulfilled: Text Origin: Council Mandate
Article 103(1), point (a)				
G 1269	(a) there is a proven economic need;	(a) there is a proven economic need;	(a) there is a proven economic need;	(a) there is a proven economic need; Text Origin: Commission Proposal
Article 103(1), point (b)				
G 1270	(b) the application is not related to attempted deception;	(b) the application is not related to attempted deception;	(b) the application is not related to attempted deception;	(b) the application is not related to attempted deception; Text Origin: Commission Proposal
Article 103(1), point (c)				
G 1271	(c) the applicant has proven on the basis of accounts or records that:	(c) the applicant has proven on the basis of accounts or records that:	(c) the applicant has proven on the basis of accounts or records that:	(c) the applicant has proven on the basis of accounts or records that: Text Origin: Commission Proposal
Article 103(1), point (c)(i)				
G 1272	(i) all the requirements of the procedure are met;	(i) all the requirements of the procedure are met;	(i) all the requirements of the procedure are met;	(i) all the requirements of the procedure are met; Text Origin: Commission Proposal
Article 103(1), point (c)(ii)				

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G	1273	(ii) where appropriate, the goods can be identified for the period involved;	(ii) where appropriate, the goods can be identified for the period involved;	(ii) where appropriate, the goods can be identified for the period involved;	(ii) where appropriate, the goods can be identified for the period involved; Text Origin: Commission Proposal	G
Article 103(1), point (c)(iii)						
G	1274	(iii) such accounts or records allow the procedure to be controlled;	(iii) such accounts or records allow the procedure to be controlled;	(iii) such accounts or records allow the procedure to be controlled;	(iii) such accounts or records allow the procedure to be controlled; Text Origin: Commission Proposal	G
Article 103(1), point (d)						
Y	1275	(d) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the previous records concerned;	(d) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the previous records concerned;	(d) all the formalities necessary to regularise the situation of the goods can be carried out, including, where necessary, the invalidation of the ~~previous records~~**customs declarations** concerned **or of the data provided for placing goods under a customs procedure**;		Y
Article 103(1), point (e)						
Y	1276	(e) no authorisation with retroactive effect has been granted to the applicant within 3 years of the date on which the application was accepted;	(e) no authorisation with retroactive effect has been granted to the applicant within 3 years of the date on which the application was accepted;	(e) no authorisation with retroactive effect**, for the same type of special procedure,** has been granted to the applicant within 3 years of the date on which the application was accepted;		Y

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Article 103(1), point (f)					
G 1277	(f) the opinion of the EU Customs Authority is not required to assess whether the granting of the authorisation would adversely affect the essential interests of Union producers, except where an application concerns renewal of an authorisation for the same kind of operation and goods;	(f) the opinion of the EU Customs Authority is not required to assess whether the granting of the authorisation would adversely affect the essential interests of Union producers, except where an application concerns renewal of an authorisation for the same kind of operation and goods;	(f) the opinion of the EU Customs Authority is not required to assess whether the granting of the authorisation would adversely affect the essential interests of Union producers, except where an application concerns renewal of an authorisation for the same kind of operation and goods;	(f) the opinion of the EU Customs Authority is not required to assess whether the granting of the authorisation would adversely affect the essential interests of Union producers, except where an application concerns renewal of an authorisation for the same kind of operation and goods; Text Origin: Commission Proposal	G
Article 103(1), point (g)					
G 1278	(g) the application does not concern the operation of storage facilities for the customs warehousing of goods;	(g) the application does not concern the operation of storage facilities for the customs warehousing of goods;	(g) the application does not concern the operation of storage facilities for the customs warehousing of goods;	(g) the application does not concern the operation of storage facilities for the customs warehousing of goods; Text Origin: Commission Proposal	G
Article 103(1), point (h)					
G 1279	(h) where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within 3 years of expiry of the original authorisation.	(h) where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within 3 years of expiry of the original authorisation.	(h) where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within 3 years of expiry of the original authorisation.	(h) where an application concerns renewal of an authorisation for the same kind of operation and goods, the application is submitted within 3 years of expiry of the original authorisation. Text Origin: Commission Proposal	G

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Article 103(2)						
G	1280	2. Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted.	2. Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted.	2. Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted.	2. Customs authorities may grant an authorisation with retroactive effect also where the goods which were placed under a customs procedure are no longer available at the time when the application for such authorisation was accepted. Text Origin: Commission Proposal	G
Article 103a						
Y	1280a			**Article 103a** **Retroactive amendment to the authorisation**		Y
Article 103a(1), first subparagraph						
Y	1280b			**1. Upon justified application by the holder of the authorisation, submitted within the period of validity of the authorisation referred to in Article 102 (1) and (1a), the customs authorities may authorise the authorisation granted to be amended with retroactive effect.**		Y
Article 103a(1), second subparagraph						
Y	1280c			**By way of derogation of the first subparagraph, the holder of the**		Y

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				authorisation may submit the application to amend the authorisation after the expiration of the period of validity of the authorisation as long as there are goods placed under the relevant procedure which has not been discharged.		
	Article 103a(2)					
Y	1280d			**2. In the decision on the retroactive amendment to the authorisation, the customs authorities shall determine the date from which that amendment takes effect.**		Y
	Article 103a(3)					
Y	1280e			**2a. A retroactive amendment shall not take effect prior to the date of effect of the authorisation.**		Y
	Article 103a(4)					
Y	1280f			**3. No retroactive amendment shall be permitted in any of the following cases:**		Y
	Article 103a(4), point (a)					
Y	1280g			**(a) the application is submitted after the customs authorities have informed the holder of the authorisation that**		Y

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			they intend to examine the goods or perform a control;	
Article 103a(4), point (b)				
Y 1280h			**(b) the application is submitted after the customs authorities have informed that they have established that the particulars or data elements of the authorisation are incorrect; or**	Y
Article 103a(4), point (c)				
Y 1280i			**(c) the application is related to an attempted deception or abuse by the holder of the authorisation.**	Y
Article 103a(5)				
Y 1280j			**4. The application referred to in paragraph 1 shall not concern the period of validity of the authorisation granted.**	Y
Article 103a(6)				
Y 1280k			**5. The application referred to in paragraph 1 shall not make it necessary to obtain the opinion of the EU Customs Authority referred to in Article 102 (3) and (4).**	Y
Article 104				

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G	1281	Article 104 Records	Article 104 Records	Article 104 Records	Article 104 Records Text Origin: Commission Proposal	G
	Article 104(1), first subparagraph					
Y	1282	1. The holder of the authorisation, the importer or exporter, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep appropriate records in a form approved by the customs authorities and provide them or make available those records in the EU Customs Data Hub.	1. The holder of the authorisation, the importer or exporter, and all persons carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep appropriate records in a form approved by the customs authorities and provide them or make available those records in the EU Customs Data Hub.	1. **Unless otherwise provided,** the holder of the authorisation **as referred to in Article 102(1) and (1a)**, the importer or exporter, and all persons carrying ~~on~~**out** an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zones, shall keep appropriate records in a form approved by the customs authorities and provide ~~them~~ or make available those records in the EU Customs Data Hub.		Y
	Article 104(1), second subparagraph					
G	1283	The records shall contain the information and the particulars which enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.	The records shall contain the information and the particulars which enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.	The records shall contain the information and the particulars which enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.	The records shall contain the information and the particulars which enable the customs authorities to supervise the procedure concerned, in particular with regard to identification of the goods placed under that procedure, their customs status and their movements.	G

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					Text Origin: Commission Proposal	
Article 104(2)						
Y	1284	2. A Trust and Check trader shall be deemed to comply with the obligation laid down in paragraph 1.	2. A Trust and Check trader shall be deemed to comply with the obligation laid down in paragraph 1.	2. **An authorised economic operator for customs simplifications or** a Trust and Check trader shall be deemed to comply with the obligation laid down in paragraph 1 **insofar as his or her records are appropriate for the purpose of the special procedure concerned**.		Y
Article 104(2a)						
Y	1284a			**3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the type of information and particulars that are to be contained in the records and the exceptions to the obligation to provide them or make them available in the EU Customs Data Hub as referred to in paragraph 1.**		Y
Article 105						
G	1285	Article 105 Discharge of a special procedure	Article 105 Discharge of a special procedure	Article 105 Discharge of a special procedure	Article 105 Discharge of a special procedure	G

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				Text Origin: Commission Proposal
Article 105(1)				
G 1286	1. In cases other than the transit procedure and without prejudice to the customs supervision in relation to end-use provided for in Article 135, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have been taken out of the customs territory of the Union, or have been destroyed with no waste remaining, or are abandoned to the State in accordance with Article 78.	1. In cases other than the transit procedure and without prejudice to the customs supervision in relation to end-use provided for in Article 135, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, have been taken out of the customs territory of the Union, or have been destroyed with no waste remaining, or are abandoned to the State in accordance with Article 78.	1. In cases other than the transit procedure and without prejudice to ~~the customs supervision in relation to end-use provided for in~~ Article 135, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, ~~have been~~ **are** taken out of the customs territory of the Union, ~~or have been~~ **are** destroyed with no waste remaining, or are abandoned to the State in accordance with Article 78.	1. In cases other than the transit procedure and without prejudice to ~~*the customs supervision in relation to end-use provided for in*~~ Article 135, a special procedure shall be discharged when the goods placed under the procedure, or the processed products, are placed under a subsequent customs procedure, ~~*have been*~~ ***are*** taken out of the customs territory of the Union, ~~*or have been*~~ ***are*** destroyed with no waste remaining, or are abandoned to the State in accordance with Article 78. Text Origin: Council Mandate
Article 105(2)				
G 1287	2. The customs authorities shall discharge the transit procedure when they are in a position to establish, on the basis of a comparison of the data provided or made available to the customs office of departure and those provided or made available	2. The customs authorities shall discharge the transit procedure when they are in a position to establish, on the basis of a comparison of the data provided or made available to the customs office of departure and those provided or made available	2. The customs authorities shall discharge the transit procedure when they are in a position to establish, on the basis of a comparison of the data provided or made available to the customs office of departure and those provided or made available	2. The customs authorities shall discharge the transit procedure when they are in a position to establish, on the basis of a comparison of the data provided or made available to the customs office of departure and those provided or made available

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	to the customs office of destination, that the procedure has ended correctly.	to the customs office of destination, that the procedure has ended correctly.	to the customs office of destination, that the procedure has ended correctly.	to the customs office of destination, that the procedure has ended correctly. Text Origin: Commission Proposal
Article 105(3)				
G 1288	3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.	3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.	3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed.	3. The customs authorities shall take all the measures necessary to regularise the situation of the goods in respect of which a procedure has not been discharged under the conditions prescribed. Text Origin: Commission Proposal
Article 105(4)				
G 1289	4. The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided.	4. The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided.	4. The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided.	4. The discharge of the procedure shall take place within a certain time-limit, unless otherwise provided. Text Origin: Commission Proposal
Article 105(5)				
G 1290	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261 to supplement this Regulation

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	by determining the time limit referred to in paragraph 4.	by determining the time limit referred to in paragraph 4.	by determining the time limit referred to in paragraph 4.	by determining the time limit referred to in paragraph 4. Text Origin: Commission Proposal	
Article 105(6)					
G	1291	6. The Commission shall specify, by means of implementing acts the procedural rules for the discharge of a special procedure referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts the procedural rules for the discharge of a special procedure referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts the procedural rules for the discharge of a special procedure referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts the procedural rules for the discharge of a special procedure referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 106					
G	1292	Article 106 Transfer of rights and obligations	Article 106 Transfer of rights and obligations	Article 106 Transfer of rights and obligations	Article 106 Transfer of rights and obligations Text Origin: Commission Proposal	G
Article 106(1)					
Y	1293	1. The customs authorities may authorise the holder of an authorisation for a special procedure other than transit to fully or partially transfer his or her rights and obligations with regard	1. The customs authorities may authorise the holder of an authorisation for a special procedure other than transit to fully or partially transfer his or her rights and obligations with regard	1. The customs authorities may authorise the holder of an authorisation for a special procedure other than transit to fully or partially transfer ~~his or her~~**their** rights and obligations		Y

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	to goods that have been placed under that special procedure to an importer or exporter that also meets the conditions for the procedure concerned.	to goods that have been placed under that special procedure to an importer or exporter that also meets the conditions for the procedure concerned.	with regard to goods that have been placed under that special procedure to an importer or exporter ~~that also meets the conditions for the procedure concerned~~**or any other person** .	
Article 106(2)				
Y	1294	2. The holder of the authorisation that is transferring his or her rights and obligations shall inform the customs authorities about the transfer and about the discharge of the procedure, unless the customs authorities have also authorised the importer or exporter to which the rights and obligations are transferred.	2. The holder of the authorisation that is transferring his or her rights and obligations shall inform the customs authorities about the transfer and about the discharge of the procedure, unless the customs authorities have also authorised the importer or exporter to which the rights and obligations are transferred.	~~2. The holder of the authorisation that is transferring his or her rights and obligations shall inform the customs authorities about the transfer and about the discharge of the procedure, unless the customs authorities have also authorised the importer or exporter to which the rights and obligations are transferred.~~	Y
Article 106(3)				
Y	1295	3. Where the transfer of rights and obligations involves more than one Member State, the customs authorities authorising the transfer shall consult the other Member States concerned.	3. Where the transfer of rights and obligations involves more than one Member State, the customs authorities authorising the transfer shall consult the other Member States concerned.	~~3. Where the transfer of rights and obligations involves more than one Member State, the customs authorities authorising the transfer shall consult the other Member States concerned.~~	Y
Article 106(a)				
Y	1295a			**3a. The Commission is empowered to adopt delegated acts, in accordance with Article**	Y

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				261, to supplement this Regulation by determining:		
Article 106(a), point (a)						
Y	1295b			**(a) the cases where and the conditions under which the transfer of rights and obligations is allowed;**		Y
Article 106(a), point (b)						
Y	1295c			**(b) the form in which the customs authorities authorise the transfer of rights and obligations;**		Y
Article 106(a), point (c)						
Y	1295d			**(c) the data and information required for applications and authorisations for transfer of rights and obligations.**		Y
Article 106(4)						
G	1296	4. The Commission shall specify, by means of implementing acts the procedural rules for transferring the rights and obligations of the holder of the authorisation with regard to goods which have been placed under a special procedure other than transit. Those implementing acts shall be adopted in accordance	4. The Commission shall specify, by means of implementing acts the procedural rules for transferring the rights and obligations of the holder of the authorisation with regard to goods which have been placed under a special procedure other than transit. Those implementing acts shall be adopted in accordance	4. The Commission shall specify, by means of implementing acts**,** the procedural rules for transferring the rights and obligations of the holder of the authorisation with regard to goods which have been placed under a special procedure other than transit. Those implementing acts shall be adopted in accordance	4. The Commission shall specify, by means of implementing acts**,** the procedural rules for transferring the rights and obligations of the holder of the authorisation with regard to goods which have been placed under a special procedure other than transit. Those implementing acts shall be adopted in accordance	G

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	with the examination procedure in Article 262(4).	with the examination procedure in Article 262(4).	with the examination procedure in Article 262(4).	with the examination procedure in Article 262(4). Text Origin: Council Mandate
Article 107				
G 1297	Article 107 Movement of goods	Article 107 Movement of goods	Article 107 Movement of goods	Article 107 Movement of goods Text Origin: Commission Proposal
Article 107(1)				
Y 1298	1. In specific cases, importers and exporters may move goods placed under a special procedure other than transit or in a free zone between different places in the customs territory of the Union.	1. In specific cases, importers and exporters may move goods placed under a special procedure other than transit or in a free zone between different places in the customs territory of the Union.	1. In specific cases, importers and exporters**, the holders of the authorisation for the operation of storage facilities for the customs warehousing of goods and the person to whom rights and obligations have been transferred to according to Article 106** may move goods placed under a special procedure other than transit or in a free zone between different places in the customs territory of the Union.	
Article 107(2)				
G 1299	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the cases and the conditions under which importers	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the cases and the conditions under which importers	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the cases and the conditions under which importers	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the cases and the conditions under which importers

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	and exporters may move goods as referred to in paragraph 1 of this Article.	and exporters may move goods as referred to in paragraph 1 of this Article.	and exporters may move goods as referred to in paragraph 1 of this Article.	and exporters may move goods as referred to in paragraph 1 of this Article. Text Origin: Commission Proposal
Article 107(3)				
G 1300	3. The Commission shall specify, by means of implementing acts the procedural rules for the movement of goods placed under a special procedure other than transit or in a free zone as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules for the movement of goods placed under a special procedure other than transit or in a free zone as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules for the movement of goods placed under a special procedure other than transit or in a free zone as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules for the movement of goods placed under a special procedure other than transit or in a free zone as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 108				
G 1301	Article 108 Usual forms of handling	Article 108 Usual forms of handling	Article 108 Usual forms of handling	Article 108 Usual forms of handling Text Origin: Commission Proposal
Article 108(1)				
G 1302	1. Goods placed under customs warehousing or a processing procedure or in a free	1. Goods placed under customs warehousing or a processing procedure or in a free	1. Goods placed under customs warehousing or a processing procedure or in a free	1. Goods placed under customs warehousing or a processing procedure or in a free

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	zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.	zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.	zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.	zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale. Text Origin: Commission Proposal
Article 108(1a)				
G 1302a			**1a. Goods stored in a private customs warehouse may be subject to the usual forms of handling which are strictly necessary for the purpose of prepare for the distance sale.**	***1a. Goods intended for distance sales from a private warehouse referred to in Article 122a may be subject to the usual forms of handling which are strictly necessary for the purpose of preparing for the distance sale.*** Text Origin: Council Mandate
Article 108(2)				
Y 1303	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the usual forms of handling for goods referred to in paragraph 1 of this Article.	2. The Commission is empowered to adopt delegated acts in accordance with Article 261 to supplement this Regulation by determining the usual forms of handling for goods referred to in paragraph 1 of this Article.	2. The Commission is empowered to adopt delegated acts**,** in accordance with Article 261**,** to supplement this Regulation by determining the usual forms of handling for goods referred to in ~~paragraph 1~~**paragraphs 1 and 1a** of this Article.	
Article 109				
G 1304	Article 109 Equivalent goods	Article 109 Equivalent goods	Article 109 Equivalent goods	Article 109 Equivalent goods

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					Text Origin: Commission Proposal
Article 109(1), first subparagraph					
G	1305	1. Equivalent goods shall consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure.	1. Equivalent goods shall consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure.	1. Equivalent goods shall consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure.	1. Equivalent goods shall consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure. Text Origin: Commission Proposal
Article 109(1), second subparagraph					
G	1306	Under the outward processing procedure, equivalent goods shall consist in non-Union goods which are processed instead of Union goods placed under the outward processing procedure.	Under the outward processing procedure, equivalent goods shall consist in non-Union goods which are processed instead of Union goods placed under the outward processing procedure.	Under the outward processing procedure, equivalent goods shall consist in non-Union goods which are processed instead of Union goods placed under the outward processing procedure.	Under the outward processing procedure, equivalent goods shall consist in non-Union goods which are processed instead of Union goods placed under the outward processing procedure. Text Origin: Commission Proposal
Article 109(1), third subparagraph					
G	1307	Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing.	Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing.	Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing.	Except where otherwise provided, equivalent goods shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the goods which they are replacing. Text Origin: Commission Proposal

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Article 109(2), first subparagraph						
G	1308	2. The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:	2. The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:	2. The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured:	2. The customs authorities shall, upon application, authorise the following, provided that the proper conduct of the procedure, in particular as regards customs supervision, is ensured: Text Origin: Commission Proposal	G
Article 109(2), first subparagraph, point (a)						
Y	1309	(a) the use of equivalent goods under customs warehousing, free zones, end-use and a processing procedure;	(a) the use of equivalent goods under customs warehousing, free zones, end-use and a processing procedure;	(a) the use of equivalent goods under customs warehousing, free zones~~, end-use and a processing procedure~~ **and end-use procedures**;		Y
Article 109(2), first subparagraph, point (b)						
G	1310	(b) the use of equivalent goods under the temporary admission procedure, in specific cases;	(b) the use of equivalent goods under the temporary admission procedure, in specific cases;	(b) the use of equivalent goods under the temporary admission procedure, in specific cases;	(b) the use of equivalent goods under the temporary admission procedure, in specific cases; Text Origin: Commission Proposal	G
Article 109(2), first subparagraph, point (c)						
Y	1311	(c) in the case of the inward processing procedure, the export of processed products obtained from equivalent goods before the import of the goods they are replacing;	(c) in the case of the inward processing procedure, the export of processed products obtained from equivalent goods before the import of the goods they are replacing;	(c) **the use of equivalent goods under inward processing procedure;** in the case of the inward processing **with prior export** procedure, the export of processed		Y

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				products obtained from equivalent goods before the import of the goods they are replacing;		
Article 109(2), first subparagraph, point (d)						
Y	1312	(d) in the case of the outward processing procedure, the import of processed products obtained from equivalent goods before the export of the goods they are replacing.	(d) in the case of the outward processing procedure, the import of processed products obtained from equivalent goods before the export of the goods they are replacing.	(d) **the use of equivalent goods under the outward processing procedure;** in the case of the outward processing **with prior import** procedure, the import of processed products obtained from equivalent goods before the export of the goods they are replacing.		Y
Article 109(2), second subparagraph						
Y	1313	A Trust and Check trader shall be deemed to fulfil the condition that the proper conduct of the procedure is ensured, insofar as the activity pertaining to the use of equivalent goods for the procedure concerned is taken into account in the authorisation referred to in Article 25.	A Trust and Check trader shall be deemed to fulfil the condition that the proper conduct of the procedure is ensured, insofar as the activity pertaining to the use of equivalent goods for the procedure concerned is taken into account in the authorisation referred to in Article 25.	**An authorised economic operator for customs simplifications or** a Trust and Check trader shall be deemed to fulfil the condition that the proper conduct of the procedure is ensured, insofar as the activity pertaining to the use of equivalent goods for the procedure concerned is taken into account in the authorisation referred to in ~~Article 25~~**Articles 24 or 25, respectively**.		Y
Article 109(3)						
G	1314	3. The use of equivalent goods shall not be authorised in any of the following cases:	3. The use of equivalent goods shall not be authorised in any of the following cases:	3. The use of equivalent goods shall not be authorised in any of the following cases:	3. The use of equivalent goods shall not be authorised in any of the following cases:	G

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				Text Origin: Commission Proposal
Article 109(3), point (a)				
1315	(a) where only usual forms of handling as defined in Article 108 are carried out under the inward processing procedure;	(a) where only usual forms of handling as defined in Article 108 are carried out under the inward processing procedure;	(a) where only usual forms of handling as defined in Article 108 are carried out under the inward processing procedure;	(a) where only usual forms of handling as defined in Article 108 are carried out under the inward processing procedure; Text Origin: Commission Proposal
Article 109(3), point (b)				
1316	(b) where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Union and certain third countries or groups of such countries;	(b) where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Union and certain third countries or groups of such countries;	(b) where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Union and certain third countries or groups of such countries;	(b) where a prohibition of drawback of, or exemption from, import duty applies to non-originating goods used in the manufacture of processed products under the inward processing procedure, for which a proof of origin is issued or made out in the framework of a preferential arrangement between the Union and certain third countries or groups of such countries; Text Origin: Commission Proposal
Article 109(3), point (c)				
1317	(c) where it would lead to an unjustified import duty advantage	(c) where it would lead to an unjustified import duty advantage	(c) where it would lead to an unjustified import duty advantage	(c) where it would lead to an unjustified import duty advantage

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	or where provided for in Union legislation.	or where provided for in Union legislation.	or where provided for in Union legislation.	or where provided for in Union legislation. Text Origin: Commission Proposal
Article 109(4)				
Y 1318	4. In the case referred to in paragraph 2, point (c), and where the processed products would be liable to export duty if they were not being exported in the context of the inward processing procedure, the holder of the authorisation shall provide a guarantee to ensure payment of the export duty should the non-Union goods not be imported within the period referred to Article 138(3).	4. In the case referred to in paragraph 2, point (c), and where the processed products would be liable to export duty if they were not being exported in the context of the inward processing procedure, the holder of the authorisation shall provide a guarantee to ensure payment of the export duty should the non-Union goods not be imported within the period referred to Article 138(3).	4. In the case referred to in paragraph 2, **second subparagraph of** point (c), and where the processed products would be liable to export duty if they were not being exported in the context of the inward processing procedure, the holder of the authorisation shall provide a guarantee to ensure payment of the export duty should the non-Union goods not be imported within the period referred to Article 138(3).	Text Origin: Council Mandate Y
Article 109(5)				
G 1319	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation in order to determine:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation in order to determine:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation in order to determine:	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation in order to determine: Text Origin: Commission Proposal G
Article 109(5), point (a)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1320	(a) the exceptions referred to in paragraph 1, third subparagraph;	(a) the exceptions referred to in paragraph 1, third subparagraph;	(a) the exceptions referred to in paragraph 1, third subparagraph;	(a) the exceptions referred to in paragraph 1, third subparagraph; Text Origin: Commission Proposal	G
Article 109(5), point (b)						
G	1321	(b) the conditions under which equivalent goods are used in accordance with paragraph 2;	(b) the conditions under which equivalent goods are used in accordance with paragraph 2;	(b) the conditions under which equivalent goods are used in accordance with paragraph 2;	(b) the conditions under which equivalent goods are used in accordance with paragraph 2; Text Origin: Commission Proposal	G
Article 109(5), point (c)						
G	1322	(c) the specific cases where equivalent goods are used under the temporary admission procedure, referred to in paragraph 2, point (b);	(c) the specific cases where equivalent goods are used under the temporary admission procedure, referred to in paragraph 2, point (b);	(c) the specific cases where equivalent goods are used under the temporary admission procedure, referred to in paragraph 2, point (b);	(c) the specific cases where equivalent goods are used under the temporary admission procedure, referred to in paragraph 2, point (b); Text Origin: Commission Proposal	G
Article 109(5), point (d)						
G	1323	(d) the cases where the use of equivalent goods is not authorised in accordance with paragraph 3, point (c).	(d) the cases where the use of equivalent goods is not authorised in accordance with paragraph 3, point (c).	(d) the cases where the use of equivalent goods is not authorised in accordance with paragraph 3, point (c).	(d) the cases where the use of equivalent goods is not authorised in accordance with paragraph 3, point (c). Text Origin: Commission Proposal	G
Article 109(6)						

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G	1324	6. The Commission shall specify, by means of implementing acts, the procedural rules for the use of equivalent goods authorised in accordance with paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for the use of equivalent goods authorised in accordance with paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for the use of equivalent goods authorised in accordance with paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for the use of equivalent goods authorised in accordance with paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Chapter 2						
G	1325	Chapter 2 Transit	Chapter 2 Transit	Chapter 2 Transit	Chapter 2 Transit Text Origin: Commission Proposal	G
Section 1						
G	1326	Section 1 General rules	Section 1 General rules	Section 1 General rules	Section 1 General rules Text Origin: Commission Proposal	G
Article 110						
G	1327	Article 110 Scope	Article 110 Scope	Article 110 Scope	Article 110 Scope Text Origin: Commission Proposal	G
Article 110(1)						

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Y	1328	1. Goods shall be placed under a transit procedure upon their entry into the customs territory, unless they have already been placed under a transit procedure specified in Articles 111 and 112 or are placed under another customs procedure within the time-limit set out in Article 86(4).	1. Goods shall be placed under a transit procedure upon their entry into the customs territory, unless they have already been placed under a transit procedure specified in Articles 111 and 112 or are placed under another customs procedure within the time-limit set out in Article 86(4).	1. **Without alteration of the customs status in accordance with Article 58(2),** goods shall be placed under a transit procedure upon their entry into the customs territory, unless they have already been placed under a transit procedure specified in Articles 111 and 112 or ~~are placed~~ under another customs procedure within the ~~time limit~~**time limit** set out in Article ~~86(4)~~**86 (5)**.		Y
Article 110(2)						
Y	1329	2. The holder of the goods shall be considered as being the importer or the exporter of the goods and shall be liable for the payment of customs duties and other taxes and charges unless the customs authorities have data on another importer or exporter.	2. The holder of the goods shall be considered as being the importer or the exporter of the goods and shall be liable for the payment of customs duties and other taxes and charges unless the customs authorities have data on another importer or exporter.	2. The holder of the ~~goods~~**transit procedure** shall be considered as being the importer or the exporter of the goods and shall be liable for the payment of customs duties and ~~other taxes~~ and charges unless the customs authorities have data on another importer or exporter.		Y
Article 110(3)						
Y	1330	3. Goods placed under the union transit procedure shall stay under that procedure, until they are placed under another customs procedure.	3. Goods placed under the union transit procedure shall stay under that procedure, until they are placed under another customs procedure.	~~3. Goods placed under the union transit procedure shall stay under that procedure, until they are placed under another customs procedure.~~		Y
Article 111						
G	1331	Article 111	Article 111	Article 111	Article 111	G

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	External transit	External transit	External transit	External transit Text Origin: Commission Proposal
Article 111(1)				
1332	1. Under the external transit procedure, non-Union goods may be moved from one point to another within the customs territory of the Union without being subject to any of the following:	1. Under the external transit procedure, non-Union goods may be moved from one point to another within the customs territory of the Union without being subject to any of the following:	1. Under the external transit procedure, non-Union goods may be moved from one point to another within the customs territory of the Union without being subject to any of the following:	1. Under the external transit procedure, non-Union goods may be moved from one point to another within the customs territory of the Union without being subject to any of the following: Text Origin: Commission Proposal
Article 111(1), point (a)				
1333	(a) import duty or other charges, including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges, including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges, including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges, including anti-dumping duties, countervailing duties or safeguard measures; Text Origin: Commission Proposal
Article 111(1), point (b)				
1334	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union. Text Origin: Commission Proposal

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Article 111(2)					
1335	2. In specific cases, Union goods shall be placed under the external transit procedure.	2. In specific cases, Union goods shall be placed under the external transit procedure.	2. In specific cases, Union goods shall be placed under the external transit procedure.	2. In specific cases, Union goods shall be placed under the external transit procedure. Text Origin: Commission Proposal	
Article 111(3)					
1336	3. Movement as referred to in paragraph 1 shall take place in one of the following ways:	3. Movement as referred to in paragraph 1 shall take place in one of the following ways:	3. Movement as referred to in paragraph 1 shall take place in one of the following ways:	3. Movement as referred to in paragraph 1 shall take place in one of the following ways: Text Origin: Commission Proposal	
Article 111(3), point (a)					
1337	(a) under the external Union transit procedure;	(a) under the external Union transit procedure;	(a) under the external Union transit procedure;	(a) under the external Union transit procedure; Text Origin: Commission Proposal	
Article 111(3), point (b)					
1338	(b) in accordance with the TIR Convention, provided that such movement;	(b) in accordance with the TIR Convention, provided that such movement;	(b) in accordance with the TIR Convention, provided that such movement;	(b) in accordance with the TIR Convention, provided that such movement; Text Origin: Commission Proposal	
Article 111(3), point (b)(i)					
1339	(i) began or is to end outside the customs territory of the Union;	(i) began or is to end outside the customs territory of the Union;	(i) began or is to end outside the customs territory of the Union;	(i) began or is to end outside the customs territory of the Union;	

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				Text Origin: Commission Proposal
Article 111(3), point (b)(ii)				
1340	(ii) is effected between two points in the customs territory of the Union through the territory of a third country;	(ii) is effected between two points in the customs territory of the Union through the territory of a third country;	(ii) is effected between two points in the customs territory of the Union through the territory of a third country;	(ii) is effected between two points in the customs territory of the Union through the territory of a third country; Text Origin: Commission Proposal
Article 111(3), point (c)				
1341	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place; Text Origin: Commission Proposal
Article 111(3), point (d)				
1342	(d) under cover of form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 and EU form 302;	(d) under cover of form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 and EU form 302;	(d) under cover of **NATO** form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 ~~and~~**or** EU form 302;	(d) under cover of ***NATO*** form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 ~~*and*~~***or*** EU form 302; Text Origin: Council Mandate
Article 111(3), point (e)				
1343	(e) under the postal system in accordance with the acts of the	(e) under the postal system in accordance with the acts of the	(e) under the postal system in accordance with the acts of the	(e) under the postal system in accordance with the acts of the

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts. Text Origin: Commission Proposal
Article 111(4)				
G 1344	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where Union goods are to be placed under the external transit procedure.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where Union goods are to be placed under the external transit procedure.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where Union goods are to be placed under the external transit procedure.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where Union goods are to be placed under the external transit procedure. Text Origin: Commission Proposal
Article 111(5)				
G 1345	5. The Commission shall specify, by means of implementing acts, the procedural rules to apply paragraph 3, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules to apply paragraph 3, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules to apply paragraph 3, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules to apply paragraph 3, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 112				
1346	Article 112 Internal transit	Article 112 Internal transit	Article 112 Internal transit	Article 112 Internal transit Text Origin: Commission Proposal
Article 112(1)				
1347	1. Under the internal transit procedure, and under the conditions laid down in paragraph 2, Union goods may be moved from one point to another within the customs territory of the Union, and pass through a third country, without any change in their customs status.	1. Under the internal transit procedure, and under the conditions laid down in paragraph 2, Union goods may be moved from one point to another within the customs territory of the Union, and pass through a third country, without any change in their customs status.	1. Under the internal transit procedure, ~~and under the conditions laid down in paragraph 2,~~ Union goods may be moved from one point to another within the customs territory of the Union, and pass through **the territory of** a third country, without any change in their customs status.	1. Under the internal transit procedure, ~~*and under the conditions laid down in paragraph 2,*~~ Union goods may be moved from one point to another within the customs territory of the Union, and pass through ***the territory of*** a third country, without any change in their customs status. Text Origin: Council Mandate
Article 112(2)				
1348	2. The movement referred to in paragraph 1 shall take place in one of the following ways:	2. The movement referred to in paragraph 1 shall take place in one of the following ways:	2. The movement referred to in paragraph 1 shall take place in one of the following ways:	2. The movement referred to in paragraph 1 shall take place in one of the following ways: Text Origin: Commission Proposal
Article 112(2), point (a)				
1349	(a) under the internal Union transit procedure provided that	(a) under the internal Union transit procedure provided that	(a) under the internal Union transit procedure provided that	(a) under the internal Union transit procedure provided that

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	such a possibility is provided for in an international agreement;	such a possibility is provided for in an international agreement;	such a possibility is provided for in an international agreement;	such a possibility is provided for in an international agreement; Text Origin: Commission Proposal
Article 112(2), point (b)				
G 1350	(b) in accordance with the TIR Convention;	(b) in accordance with the TIR Convention;	(b) in accordance with the TIR Convention;	(b) in accordance with the TIR Convention; Text Origin: Commission Proposal
Article 112(2), point (c)				
G 1351	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place;	(c) in accordance with the ATA or Istanbul Conventions, where a transit movement takes place; Text Origin: Commission Proposal
Article 112(2), point (d)				
G 1352	(d) under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 and EU form 302;	(d) under cover of form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 and EU form 302;	(d) under cover of **NATO** form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 ~~and~~**or** EU form 302;	(d) under cover of ***NATO*** form 302 as provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951 ~~*and*~~***or*** EU form 302; Text Origin: Council Mandate
Article 112(2), point (e)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
1353	(e) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	(e) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	(e) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts.	(e) under the postal system in accordance with the acts of the Universal Postal Union, when the goods are carried by or for holders of rights and obligations under such acts. Text Origin: Commission Proposal	G
Article 112(3)					
1354	3. The Commission shall specify, by means of implementing acts the procedural rules to apply paragraph 2, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules to apply paragraph 2, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules to apply paragraph 2, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts the procedural rules to apply paragraph 2, points (b) to (e), in the customs territory of the Union, taking into account the needs of the Union. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 113					
1355	Article 113 Single territory for transit purposes	Article 113 Single territory for transit purposes	Article 113 Single territory for transit purposes	Article 113 Single territory for transit purposes Text Origin: Commission Proposal	G
Article 113, first paragraph					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1356	Where goods are moved from one point in the customs territory of the Union to another in accordance with the TIR Convention, the ATA or Istanbul Conventions, under cover of forms 302, EU form 302 or under the postal system, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory.	Where goods are moved from one point in the customs territory of the Union to another in accordance with the TIR Convention, the ATA or Istanbul Conventions, under cover of forms 302, EU form 302 or under the postal system, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory.	Where goods are moved from one point in the customs territory of the Union to another in accordance with the TIR Convention, the ATA or Istanbul Conventions, under cover of ~~forms~~**form** 302, EU form 302 or under the postal system, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory.	Where goods are moved from one point in the customs territory of the Union to another in accordance with the TIR Convention, the ATA or Istanbul Conventions, under cover of ~~*forms*~~***NATO form*** 302, EU form 302 or under the postal system, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory. Text Origin: Council Mandate
Article 114				
G 1357	Article 114 Exclusion of persons from TIR operations	Article 114 Exclusion of persons from TIR operations	Article 114 Exclusion of persons from TIR operations	Article 114 Exclusion of persons from TIR operations Text Origin: Commission Proposal
Article 114(1)				
G 1358	1. Where the customs authorities of a Member State decide to exclude a person from TIR operations under Article 38 of the TIR Convention, that decision shall apply throughout the customs territory of the Union and TIR carnets lodged by that person shall not be accepted by any customs office.	1. Where the customs authorities of a Member State decide to exclude a person from TIR operations under Article 38 of the TIR Convention, that decision shall apply throughout the customs territory of the Union and TIR carnets lodged by that person shall not be accepted by any customs office.	1. Where the customs authorities of a Member State decide to exclude a person from TIR operations under Article 38 of the TIR Convention, that decision shall apply throughout the customs territory of the Union and TIR carnets lodged by that person shall not be accepted by any customs office.	1. Where the customs authorities of a Member State decide to exclude a person from TIR operations under Article 38 of the TIR Convention, that decision shall apply throughout the customs territory of the Union and TIR carnets lodged by that person shall not be accepted by any customs office.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 114(2)				
1359	2. A Member State shall communicate its decision referred to in paragraph 1, together with the date of its application, to the other Member States and to the Commission and the EU Customs Authority.	2. A Member State shall communicate its decision referred to in paragraph 1, together with the date of its application, to the other Member States and to the Commission and the EU Customs Authority.	2. A Member State shall communicate its decision referred to in paragraph 1, together with the date of its application, to the other Member States ~~and~~**,** to the Commission and **to** the EU Customs Authority.	2. A Member State shall communicate its decision referred to in paragraph 1, together with the date of its application, to the other Member States ~~and~~**,** to the Commission and ***to*** the EU Customs Authority. Text Origin: Council Mandate
Article 115				
1360	Article 115 Authorised consignor and authorised consignee for TIR purposes	Article 115 Authorised consignor and authorised consignee for TIR purposes	Article 115 ~~Authorised consignor and~~ Authorised consignee **and authorised consignor** for TIR purposes	Article 115 ~~*Authorised consignor and*~~ Authorised consignee ***and authorised consignor*** for TIR purposes Text Origin: Council Mandate
Article 115(1)				
1361	1. The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignee' to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with Article 1, point (d), of the TIR Convention.	1. The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignee' to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with Article 1, point (d), of the TIR Convention.	1. The customs authorities may, upon application, authorise a person~~, referred to as~~ **(**an 'authorised consignee'**)** to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with Article 1, point (d), of the TIR Convention.	1. The customs authorities may, upon application, authorise a person~~, referred to as~~ ***(***an 'authorised consignee'***)*** to receive goods moved in accordance with the TIR Convention at an authorised place, so that the procedure is terminated in accordance with Article 1, point (d), of the TIR Convention.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 115(2), first subparagraph				
1362	2. The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignor' to send goods to be moved in accordance with the TIR Convention at an authorised place, so that the procedure is started in accordance with Article 1, point (c) of the TIR Convention.	2. The customs authorities may, upon application, authorise a person, referred to as an 'authorised consignor' to send goods to be moved in accordance with the TIR Convention at an authorised place, so that the procedure is started in accordance with Article 1, point (c) of the TIR Convention.	2. The customs authorities may, upon application, authorise a person, ~~referred to as~~ (an 'authorised consignor') to send goods to be moved in accordance with the TIR Convention ~~at~~**from** an authorised place, so that the procedure is started in accordance with Article 1, point (c) of the TIR Convention.	2. The customs authorities may, upon application, authorise a person, ~~*referred to as*~~ *(*an 'authorised consignor'*)* to send goods to be moved in accordance with the TIR Convention ~~*at*~~***from*** an authorised place, so that the procedure is started in accordance with Article 1, point (c) of the TIR Convention. Text Origin: Council Mandate
Article 115(2), second subparagraph				
1363	For the purpose of the first subparagraph, the authorised consignor shall be authorised to use seals of a special type in accordance with Article 116(4), point (c).	For the purpose of the first subparagraph, the authorised consignor shall be authorised to use seals of a special type in accordance with Article 116(4), point (c).	For the purpose of the first subparagraph, the authorised consignor shall be authorised to use seals of a special type **as referred to** in ~~accordance with~~ Article 116(4), point (c).	For the purpose of the first subparagraph, the authorised consignor shall be authorised to use seals of a special type ***as referred to*** in ~~*accordance with*~~ Article 116(4), point (c). Text Origin: Council Mandate
Article 115(3)				
1364	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		the granting of the authorisations referred to in paragraphs 1 and 2.	the granting of the authorisations referred to in paragraphs 1 and 2.	the granting of the authorisations referred to in paragraphs 1 and 2.	the granting of the authorisations referred to in paragraphs 1 and 2. Text Origin: Commission Proposal	
	Section 2					
G	1365	Section 2 Union transit	Section 2 Union transit	Section 2 Union transit	Section 2 Union transit Text Origin: Commission Proposal	G
	Article 116					
G	1366	Article 116 Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure	Article 116 Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure	Article 116 Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure	Article 116 Obligations of the holder of the Union transit procedure and of the carrier and recipient of goods moving under the Union transit procedure Text Origin: Commission Proposal	G
	Article 116(1)					
G	1367	1. The holder of the Union transit procedure shall be responsible for all of the following obligations:	1. The holder of the Union transit procedure shall be responsible for all of the following obligations:	1. The holder of the Union transit procedure shall be responsible for all of the following obligations:	1. The holder of the Union transit procedure shall be responsible for all of the following obligations: Text Origin: Commission Proposal	G
	Article 116(1), point (a)					
Y	1368	(a) provision of data enabling the customs authorities to	(a) provision of data enabling the customs authorities to	(a) provision of **the required data or making them available**		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		supervise the goods, including at least the identification of the goods placed under that procedure, the means of transport, the importer or the exporter, the customs status and the movements;	supervise the goods, including at least the identification of the goods placed under that procedure, the means of transport, the importer or the exporter, the customs status and the movements;	**to**~~data enabling~~ the customs authorities ~~to supervise the goods, including at least the identification of the goods placed under that procedure, the means of transport, the importer or the exporter, the customs status and the movements~~;		
	Article 116(1), point (b)					
Y	1369	(b) presentation of the goods intact and the required data, at the customs office of destination, within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;	(b) presentation of the goods intact and the required data, at the customs office of destination, within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;	(b) ~~presentation~~**notification of availability** of the goods ~~intact~~ and the required data, at the customs office of destination, within the prescribed time limit and in compliance with the measures taken by the customs authorities to ensure their identification;		Y
	Article 116(1), point (c)					
G	1370	(c) observance of the customs provisions relating to the procedure;	(c) observance of the customs provisions relating to the procedure;	(c) observance of the customs provisions relating to the procedure;	(c) observance of the customs provisions relating to the procedure; Text Origin: Commission Proposal	G
	Article 116(1), point (d)					
G	1371	(d) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount	(d) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount	(d) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount	(d) unless otherwise provided for in the customs legislation, provision of a guarantee in order to ensure payment of the amount	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	of import or export duty corresponding to any customs debt or other charges, which may be incurred in respect of the goods.	of import or export duty corresponding to any customs debt or other charges, which may be incurred in respect of the goods.	of import or export duty corresponding to any customs debt or other charges, which may be incurred in respect of the goods.	of import or export duty corresponding to any customs debt or other charges, which may be incurred in respect of the goods. Text Origin: Commission Proposal
Article 116(2)				
G	1372	2. The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.	2. The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation.	2. The obligation of the holder of the procedure shall be met and the transit procedure shall end when the goods placed under the procedure and the required information are available at the customs office of destination in accordance with the customs legislation. Text Origin: Commission Proposal
Article 116(3)				
Y	1373	3. A carrier or recipient of goods who accepts goods knowing that they are moving under the Union transit procedure shall also be responsible for presentation of the goods intact at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs authorities to ensure their identification.	3. A carrier or recipient of goods who accepts goods knowing that they are moving under the Union transit procedure shall also be responsible for **notification of availability** ~~presentation~~ of the goods ~~intact~~ at the customs office of destination within the prescribed time-limit and in compliance with the measures	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			taken by the customs authorities to ensure their identification.	
Article 116(4)				
1374	4. Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the discharge of that procedure:	4. Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the discharge of that procedure:	4. Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the ~~discharge~~**end** of that procedure:	4. Upon application, the customs authorities may authorise any of the following simplifications regarding the placing of goods under the Union transit procedure or the ~~*discharge*~~***end*** of that procedure: Text Origin: Council Mandate
Article 116(4), point (a)				
1375	(a) the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs;	(a) the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs;	(a) the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs;	(a) the status of authorised consignor, allowing the holder of the authorisation to place goods under the Union transit procedure without presenting them to customs; Text Origin: Commission Proposal
Article 116(4), point (b)				
1376	(b) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to discharge the procedure in accordance with paragraph 2;	(b) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to discharge the procedure in accordance with paragraph 2;	(b) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to ~~discharge~~**end** the procedure in accordance with ~~paragraph 2~~**Article 105 (2)**;	(b) the status of authorised consignee, allowing the holder of the authorisation to receive goods moved under the Union transit procedure at an authorised place, to ~~*discharge*~~***end*** the procedure in accordance with ~~*paragraph 2*~~***Article 105 (2)***;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Council Mandate
Article 116(4), point (c)					
G	1377	(c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure;	(c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure;	(c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure;	(c) the use of seals of a special type, where sealing is required to ensure the identification of the goods placed under the Union transit procedure; Text Origin: Commission Proposal
Article 116(4), point (ca)					
Y	1377a			**(ca) the provision of a reduced data set, or, where applicable, the use of a customs declaration with a reduced data set, for placing the goods under transit procedure;**	
Article 116(4), point (d)					
G	1378	(d) the use of an electronic transport document to place goods under the Union transit procedure, provided it contains the necessary information, and this is available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.	(d) the use of an electronic transport document to place goods under the Union transit procedure, provided it contains the necessary information, and this is available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.	(d) the use of an electronic transport document to place goods under the Union transit procedure, provided it contains the necessary information, and this is available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.	(d) the use of an electronic transport document to place goods under the Union transit procedure, provided it contains the necessary information, and this is available to the customs authorities at departure and at destination to allow the customs supervision of the goods and the discharge of the procedure.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 116(5)				
1379	5. The customs authorities at least every 3 years shall perform an in-depth monitoring of the activities of authorised consignors and consignees in order to assess their compliance with the authorisation requirements.	5. The customs authorities at least every 3 years shall perform an in-depth monitoring of the activities of authorised consignors and consignees in order to assess their compliance with the authorisation requirements.	~~5.~~ ~~The customs authorities at least every 3 years shall perform an in-depth monitoring of the activities of authorised consignors and consignees in order to assess their compliance with the authorisation requirements.~~	
Article 116(6)				
1380	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by further specifying the data requirements laid down in paragraph 1, points (a) and (b) and the conditions for granting the authorisations referred to in paragraph 4.	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by further specifying the data requirements laid down in paragraph 1, points (a) and (b) and the conditions for granting the authorisations referred to in paragraph 4.	6. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by-**:** **(a)** further specifying the data requirements laid down in paragraph 1, points (a) and (b) and the conditions for granting the authorisations referred to in paragraph 4**;** **(b) determining the data to be provided or made available to the customs authorities for placing goods under the Union transit procedure as referred to in paragraph 1, point (a)**.	
Article 116(7), first subparagraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1381	7. The Commission shall specify, by means of implementing acts, the procedural rules on:	7. The Commission shall specify, by means of implementing acts, the procedural rules on:	7. The Commission shall specify, by means of implementing acts, the procedural rules on:	7. The Commission shall specify, by means of implementing acts, the procedural rules on: Text Origin: Commission Proposal	G
Article 116(7), first subparagraph, point (a)						
G	1382	(a) the placing of goods under the Union transit procedure and the discharge of that procedure;	(a) the placing of goods under the Union transit procedure and the discharge of that procedure;	(a) the placing of goods under the Union transit procedure and the discharge of that procedure;	(a) the placing of goods under the Union transit procedure and the discharge of that procedure; Text Origin: Commission Proposal	G
Article 116(7), first subparagraph, point (b)						
G	1383	(b) the operation of the simplifications referred to in paragraph 4.	(b) the operation of the simplifications referred to in paragraph 4.	(b) the operation of the simplifications referred to in paragraph 4.	(b) the operation of the simplifications referred to in paragraph 4. Text Origin: Commission Proposal	G
Article 116(7), second subparagraph						
G	1384	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 117						
G	1385	Article 117	Article 117	Article 117	Article 117	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Goods passing through the territory of a third country under the external Union transit procedure	Goods passing through the territory of a third country under the external Union transit procedure	Goods passing through the territory of a third country under the external Union transit procedure	Goods passing through the territory of a third country under the external Union transit procedure Text Origin: Commission Proposal
Article 117(1)				
G 1386	1. The external Union transit procedure shall apply to goods passing through a third country if one of the following conditions is fulfilled:	1. The external Union transit procedure shall apply to goods passing through a third country if one of the following conditions is fulfilled:	1. The external Union transit procedure shall apply to goods passing through a third country if one of the following conditions is fulfilled:	1. The external Union transit procedure shall apply to goods passing through a third country if one of the following conditions is fulfilled: Text Origin: Commission Proposal
Article 117(1), point (a)				
G 1387	(a) provision is made to that effect under an international agreement;	(a) provision is made to that effect under an international agreement;	(a) provision is made to that effect under an international agreement;	(a) provision is made to that effect under an international agreement; Text Origin: Commission Proposal
Article 117(1), point (b)				
G 1388	(b) carriage through that third country is effected under cover of a single transport document drawn up in the customs territory of the Union.	(b) carriage through that third country is effected under cover of a single transport document drawn up in the customs territory of the Union.	(b) carriage through that third country is effected under cover of a single transport document drawn up in the customs territory of the Union.	(b) carriage through that third country is effected under cover of a single transport document drawn up in the customs territory of the Union. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 117(2)				
1389	2. In the case referred to in paragraph 1, point (b), the operation of the external Union transit procedure shall be suspended while the goods are outside the customs territory of the Union.	2. In the case referred to in paragraph 1, point (b), the operation of the external Union transit procedure shall be suspended while the goods are outside the customs territory of the Union.	2. In the case referred to in paragraph 1, point (b), the operation of the external Union transit procedure shall be suspended while the goods are outside the customs territory of the Union.	2. In the case referred to in paragraph 1, point (b), the operation of the external Union transit procedure shall be suspended while the goods are outside the customs territory of the Union. Text Origin: Commission Proposal
Article 117(3)				
1390	3. The Commission shall specify, by means of implementing acts, the procedural rules on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the procedural rules on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission ~~shall specify, by means of~~**is empowered to adopt** implementing acts~~,~~ **to specify** the procedural rules on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall ~~*specify, by means of*~~***adopt*** implementing acts~~,~~ ***specifying*** the procedural rules on the customs supervision of goods passing through the territory of a third country under the external Union transit procedure. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Chapter 3				
1391	Chapter 3 Storage	Chapter 3 Storage	Chapter 3 Storage	Chapter 3 Storage

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Section 1					
G	1392	Section 1 Common provisions	Section 1 Common provisions	Section 1 Common provisions	Section 1 Common provisions Text Origin: Commission Proposal
Article 118					
G	1393	Article 118 Scope	Article 118 Scope	Article 118 Scope	Article 118 Scope Text Origin: Commission Proposal
Article 118(1)					
G	1394	1. Under a storage procedure, non-Union goods may be stored in the customs territory of the Union without being subject to any of the following:	1. Under a storage procedure, non-Union goods may be stored in the customs territory of the Union without being subject to any of the following:	1. Under a storage procedure, non-Union goods may be stored in the customs territory of the Union without being subject to any of the following:	1. Under a storage procedure, non-Union goods may be stored in the customs territory of the Union without being subject to any of the following: Text Origin: Commission Proposal
Article 118(1), point (a)					
G	1395	(a) import duty;	(a) import duty;	(a) import duty;	(a) import duty; Text Origin: Commission Proposal
Article 118(1), point (b)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1396	(b) other charges as provided for under other relevant provisions in force;	(b) other charges as provided for under other relevant provisions in force;	(b) other charges as provided for under other relevant provisions in force;	(b) other charges as provided for under other relevant provisions in force; Text Origin: Commission Proposal	G
	Article 118(1), point (c)					
G	1397	(c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union. Text Origin: Commission Proposal	G
	Article 118(2)					
G	1398	2. The conditions for placing goods under storage shall be the following:	2. The conditions for placing goods under storage shall be the following:	2. The conditions for placing goods under **a** storage **procedure** shall be the following:	2. The conditions for placing goods under ***a*** storage ***procedure*** shall be the following: Text Origin: Council Mandate	G
	Article 118(2), point (a)					
Y	1399	(a) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the manufacturer, the value, the origin, the tariff classification and description of the goods and the list of relevant other legislation applied by the	(a) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the manufacturer, the value, the origin, the tariff classification and description of the goods and the list of relevant other legislation applied by the	(a) the ~~minimum~~**required** data has been provided or made available to ~~customs, which must include at least the importer responsible for the goods, the manufacturer, the value, the origin, the tariff classification and description of the goods and the list of relevant other legislation~~		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		customs authorities on those goods, unless otherwise provided; and	customs authorities on those goods, unless otherwise provided; and	~~applied by~~ the customs authorities ~~on those goods, unless otherwise provided; and~~**;**	
	Article 118(2), point (b)				
G	1400	(b) the goods comply with the other legislation applied by the customs authorities.	(b) ***it has been ascertained that*** the goods comply with the other legislation applied by the customs authorities.	(b) the goods comply with the **relevant** other legislation applied by the customs authorities~~.~~**; and**	(b) the goods comply with the ***relevant*** other legislation applied by the customs authorities. Text Origin: Council Mandate
	Article 118(2), point (ba)				
Y	1400a			**(c) the goods have arrived to the place of release for the procedure.**	Text Origin: Council Mandate
	Article 118(3)				
Y	1401	3. Union goods may be placed under the customs warehousing or free zone procedure in accordance with the other legislation applied by the customs authorities or in order to benefit from a decision granting repayment or remission of import duty. Union goods may be entered, stored, moved, used, processed or consumed in a customs warehouse or in a free zone. In such cases the goods shall not be regarded as being under a storage procedure.	3. Union goods may be placed under the customs warehousing or free zone procedure in accordance with the other legislation applied by the customs authorities or in order to benefit from a decision granting repayment or remission of import duty. Union goods may be entered, stored, moved, used, processed or consumed in a customs warehouse or in a free zone. In such cases the goods shall not be regarded as being under a storage procedure.	~~3.~~ **3.** Union goods may be placed under the customs warehousing or free zone procedure in accordance with the other legislation applied by the customs authorities or in order to benefit from a decision granting repayment or remission of import duty. **3a. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise that** Union goods ~~may~~ be entered, stored, moved, used,	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				processed or consumed in a customs warehouse or in a free zone. In such cases, the goods shall not be regarded as being under a storage procedure.		
Article 118(4)						
Y	1402	4. The importer shall place non-Union goods brought into a customs warehouse or a free zone under the appropriate storage procedure.	4. The importer shall place non-Union goods brought into a customs warehouse or a free zone under the appropriate storage procedure.	~~4. The importer shall place non-Union goods brought into a customs warehouse or a free zone under the appropriate storage procedure.~~		Y
Article 118(4a)						
Y	1402a			**4a. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data to be provided or made available to the customs authorities for placing goods under a storage procedure as referred to in paragraph 2, point (a).**		Y
Article 118(5)						
G	1403	5. The Commission shall specify, by means of implementing acts, the procedure for the placing of Union goods under the customs warehousing or free zone procedure as referred to	5. The Commission shall specify, by means of implementing acts, the procedure for the placing of Union goods under the customs warehousing or free zone procedure as referred to	5. The Commission shall specify, by means of implementing acts, the procedure for the placing of Union goods under the customs warehousing or free zone procedure as referred to	5. The Commission shall specify, by means of implementing acts, the procedure for the placing of Union goods under the customs warehousing or free zone procedure as referred to	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	in paragraph ~~2~~**3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	in paragraph ~~2~~***3***. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Council Mandate
Article 119				
1404	Article 119 Storage information	Article 119 Storage information	~~Article 119~~ ~~Storage information~~	
Article 119(1)				
1405	1. The operator of a customs warehouse or a free zone shall provide or make available to the customs authorities the minimum data necessary for the application of the provisions governing the storage of the goods located therein, in particular the data referred to in Article 118(2), point (a), the customs status of the goods placed under the storage procedure and the subsequent movements of those goods.	1. The operator of a customs warehouse or a free zone shall ***be required to*** provide or make available to the customs authorities the minimum data necessary for the application of the provisions governing the storage of the goods located therein, in particular the data referred to in Article 118(2), point (a), the customs status of the goods placed under the storage procedure and the subsequent movements of those goods. ***Once the functionalities of the EU Customs Data Hub laid down in Article 29 are fully operational, the operator shall be required to make this data available via the EU Customs Data Hub.***	~~1. The operator of a customs warehouse or a free zone shall provide or make available to the customs authorities the minimum data necessary for the application of the provisions governing the storage of the goods located therein, in particular the data referred to in Article 118(2), point (a), the customs status of the goods placed under the storage procedure and the subsequent movements of those goods.~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 119(2)				
1406	2. Where the importer or the carrier has already provided or made available all or part of the information referred to in paragraph 1, the customs warehouse or free zone operator shall link its own additional information to the importer's or carrier's information.	2. Where the importer or the carrier has already provided or made available all or part of the information referred to in paragraph 1, the customs warehouse or free zone operator shall link its own additional information to the importer's or carrier's information.	~~2. Where the importer or the carrier has already provided or made available all or part of the information referred to in paragraph 1, the customs warehouse or free zone operator shall link its own additional information to the importer's or carrier's information.~~	
Article 119(3)				
1407	3. The operator must not accept goods for which the minimum information has not been provided or made available to customs.	3. The operator must not accept goods for which the minimum information has not been provided or made available to customs.	~~3. The operator must not accept goods for which the minimum information has not been provided or made available to customs.~~	
Article 119(4)				
1408	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the minimum information referred to in paragraph 1 of this Article.	4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the minimum information referred to in paragraph 1 of this Article.	~~4. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining the minimum information referred to in paragraph 1 of this Article.~~	
Article 120				
1409	Article 120 Amendment and invalidation of storage information	Article 120 Amendment and invalidation of storage information	~~Article 120 Amendment and invalidation of storage information~~	
Article 120(1)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1410	1. The operator of a customs warehouse or a free zone may amend one or more particulars of the information on the goods in its facility after it has been provided or made available, unless the customs authorities have informed the operator that they intend to examine the goods or that they have established that the information on the goods is incorrect.	1. The operator of a customs warehouse or a free zone may amend one or more particulars of the information on the goods in its facility after it has been provided or made available, unless the customs authorities have informed the operator that they intend to examine the goods or that they have established that the information on the goods is incorrect.	~~1. The operator of a customs warehouse or a free zone may amend one or more particulars of the information on the goods in its facility after it has been provided or made available, unless the customs authorities have informed the operator that they intend to examine the goods or that they have established that the information on the goods is incorrect.~~		Y
Article 120(2)						
Y	1411	2. The importer, the carrier or the operator of the warehouse of free zone shall invalidate the information on goods that are not brought into the customs territory of the Union as soon as possible. The customs authorities shall invalidate the information on those goods after 30 days from the date in which the information was provided or made available.	2. The importer, the carrier or the operator of the warehouse of free zone shall invalidate the information on goods that are not brought into the customs territory of the Union as soon as possible. The customs authorities shall invalidate the information on those goods after 30 days from the date in which the information was provided or made available.	~~2. The importer, the carrier or the operator of the warehouse of free zone shall invalidate the information on goods that are not brought into the customs territory of the Union as soon as possible. The customs authorities shall invalidate the information on those goods after 30 days from the date in which the information was provided or made available.~~		Y
Article 121						
G	1412	Article 121 Duration of a storage procedure	Article 121 Duration of a storage procedure	Article 121 Duration of a storage procedure	Article 121 Duration of a storage procedure Text Origin: Commission Proposal	G
Article 121(1)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1413	1. There shall be no limit to the length of time goods may remain under a storage procedure.	1. There shall be no limit to the length of time goods may remain under a storage procedure.	1. There shall be no limit to the length of time goods may remain under a storage procedure.	1. There shall be no limit to the length of time goods may remain under a storage procedure. Text Origin: Commission Proposal	G
Article 121(2)						
Y	1414	2. In exceptional circumstances, the customs authorities may set a time limit by which a storage procedure must be discharged in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health and life or to the environment.	2. In exceptional circumstances, the customs authorities may set a time limit by which a storage procedure must be discharged in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health and life or to the environment.	2. ~~In exceptional circumstances~~**By way of derogation from paragraph 1**, the customs authorities may set a time limit by which a storage procedure must be discharged**:** **(a) in exceptional circumstances,** in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health and life or to the environment**;** **(b) where an authorisation for the operation of a storage facility has been revoked**.		Y
Section 2						
G	1415	Section 2 Customs warehousing	Section 2 Customs warehousing	Section 2 Customs warehousing	Section 2 Customs warehousing Text Origin: Commission Proposal	G
Article 122						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1416	Article 122 Storage in customs warehouses	Article 122 Storage in customs warehouses	Article 122 Storage in customs warehouses	Article 122 Storage in customs warehouses Text Origin: Commission Proposal	G
	Article 122(1)					
Y	1417	1. Under the customs warehousing procedure non-Union goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision ('customs warehouses').	1. Under the customs warehousing procedure non-Union goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision ('customs warehouses').	1. Under the customs warehousing procedure, non-Union goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision ('customs warehouses').		Y
	Article 122(2)					
G	1418	2. Customs warehouses may be available for use by any importer for the customs warehousing of goods ('public customs warehouse'), or for the storage of goods imported by the holder of an authorisation for customs warehousing ('private customs warehouse').	2. Customs warehouses may be available for use by any importer for the customs warehousing of goods ('public customs warehouse'), or for the storage of goods imported by the holder of an authorisation for customs warehousing ('private customs warehouse').	2. Customs warehouses may be available for use by any importer for the customs warehousing of goods ('public customs warehouse'), or for the storage of goods ~~imported~~ by the holder of an authorisation for customs ~~warehousing~~**warehouse** ('private customs warehouse').	2. Customs warehouses may be available for use by any importer for the customs warehousing of goods ('public customs warehouse'), or for the storage of goods ~~*imported*~~ by the holder of an authorisation for customs ~~*warehousing*~~***warehouse*** ('private customs warehouse'). Text Origin: Council Mandate	G
	Article 122(2a)					
Y	1418a			**3. Goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse.**		Y

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Such removal shall, except in case of force majeure, be authorised in advance by the customs authorities.	
Article 122a				
1418b			**Article 122a** **Customs warehouse for distance sales**	
Article 122a(1)				
1418c			**1. Only the deemed importers making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC or their indirect representatives, having the status of a Trust and Check trader, may be authorised to store and operate the goods in a private customs warehouse for distance sales prior to a distance sale.**	
Article 122a(2), first subparagraph				
1418d			**2. Goods intended for distance sales may be placed under the customs warehousing procedure in a customs warehouse for distance sales only if the following conditions are fulfilled in respect of those goods:**	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 122a(2), first subparagraph, point (a)				
1418e			**(a) The goods comply with the relevant other legislation applied by the Customs authorities that would apply for the release for free circulation;**	
Article 122a(2), first subparagraph, point (b)				
1418f			**(b) they are packed in collective packages containing alike goods, in a state prior to the preparation of individual consignments when the distance sale is concluded;**	
Article 122a(2), first subparagraph, point (c)				
1418g			**(c) they are brought into the customs territory of the Union in quantities that facilitate preforming effective customs controls.**	
Article 122a(2), second subparagraph				
1418h			**The customs authority shall assess the fulfilment of the condition referred to in point (c) in relation to the size of the entity planning to conduct distance sales from the customs warehouse.**	
Article 122a(3)				

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y 1418i			**3. Customs authorities and other competent authorities are entitled to control whether the goods shall comply with the requirements for release for free circulation before being placed under the customs warehousing procedure and during their storage.**		Y
Article 122a(4)					
Y 1418j			**4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1.**		Y
Article 122a(4)					
Y 1418k			**5. The Commission is empowered to adopt implementing acts, to specify the procedural rules regarding the conditions referred to in paragraph 2 to this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Article 123					

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1419	Article 123 Authorisation for the operation of customs warehouses	Article 123 Authorisation for the operation of customs warehouses	~~Article 123~~ ~~Authorisation for the operation of customs warehouses~~	
Article 123(1)				
1420	1. The operation of a customs warehouse requires an authorisation from the customs authorities, unless the operator of the customs warehouse is the customs authority itself. The authorisation shall set out the conditions for the operation of the customs warehouse.	1. The operation of a customs warehouse requires an authorisation from the customs authorities, unless the operator of the customs warehouse is the customs authority itself. The authorisation shall set out the conditions for the operation of the customs warehouse.	~~1. The operation of a customs warehouse requires an authorisation from the customs authorities, unless the operator of the customs warehouse is the customs authority itself. The authorisation shall set out the conditions for the operation of the customs warehouse.~~	
Article 123(2)				
1421	2. The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy the following conditions:	2. The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy the following conditions:	~~2. The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy the following conditions:~~	
Article 123(2), point (a)				
1422	(a) they are established in the customs territory of the Union;	(a) they are established in the customs territory of the Union;	~~(a) they are established in the customs territory of the Union;~~	
Article 123(2), point (b)				
1423	(b) they provide the necessary assurance of the proper conduct of the operations;	(b) they provide the necessary assurance of the proper conduct of the operations;	~~(b) they provide the necessary assurance of the proper conduct of the operations;~~	
Article 123(2), point (c)				
1424	(c) a Trust and Check trader shall be deemed to fulfil this	(c) a Trust and Check trader shall be deemed to fulfil this	~~(c) a Trust and Check trader shall be deemed to fulfil this~~	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	condition insofar as the operation of customs warehouse is taken into account in the authorisation referred to in Article 25;	condition insofar as the operation of customs warehouse is taken into account in the authorisation referred to in Article 25;	~~condition insofar as the operation of customs warehouse is taken into account in the authorisation referred to in Article 25;~~	
Article 123(2), point (d)				
1425	(d) they provide a guarantee for the potential customs debt.	(d) they provide a guarantee for the potential customs debt.	~~(d) they provide a guarantee for the potential customs debt.~~	
Article 123(3)				
1426	3. The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.	3. The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.	~~3. The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.~~	
Article 123(4)				
1427	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.	~~4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1 of this Article.~~	
Article 124				
1428	Article 124 Movement of goods in customs warehouse	Article 124 Movement of goods in customs warehouse	~~Article 124~~ ~~Movement of goods in customs warehouse~~	

PUBLIC

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 124(1)				
1429	1. The customs authorities may authorise an operator of a customs warehouse to move goods under the following conditions:	1. The customs authorities may authorise an operator of a customs warehouse to move goods under the following conditions:	~~1. The customs authorities may authorise an operator of a customs warehouse to move goods under the following conditions:~~	
Article 124(1), point (a)				
1430	(a) the possibility to move the goods is provided for in the customs warehouse authorisation;	(a) the possibility to move the goods is provided for in the customs warehouse authorisation;	~~(a) the possibility to move the goods is provided for in the customs warehouse authorisation;~~	
Article 124(1), point (b)				
1431	(b) the operator of the customs warehouse is an authorised economic operator trust and check;	(b) the operator of the customs warehouse is an authorised economic operator trust and check;	~~(b) the operator of the customs warehouse is an authorised economic operator trust and check;~~	
Article 124(1), point (c)				
1432	(c) information on the movements is recorded in the operator's records and provided or made available to the customs authorities of departure and arrival of the goods.	(c) information on the movements is recorded in the operator's records and provided or made available to the customs authorities of departure and arrival of the goods.	~~(c) information on the movements is recorded in the operator's records and provided or made available to the customs authorities of departure and arrival of the goods.~~	
Article 124(2)				
1433	2. The Commission shall specify, by means of implementing acts, the procedure for the movement of goods in customs warehouse referred to in paragraph 1. Those implementing acts shall be adopted in	2. The Commission shall specify, by means of implementing acts, the procedure for the movement of goods in customs warehouse referred to in paragraph 1. Those implementing acts shall be adopted in	~~2. The Commission shall specify, by means of implementing acts, the procedure for the movement of goods in customs warehouse referred to in paragraph 1. Those implementing acts shall be adopted in~~	

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		accordance with the examination procedure referred to in Article 262(4).	accordance with the examination procedure referred to in Article 262(4).	~~accordance with the examination procedure referred to in Article 262(4).~~		
Article 125						
G	1434	Article 125 Processing in a customs warehouse	Article 125 Processing in a customs warehouse	Article 125 Processing in a customs warehouse	Article 125 Processing in a customs warehouse Text Origin: Commission Proposal	G
Article 125, first paragraph						
Y	1435	The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise that goods in customs warehousing are subsequently placed under the inward processing or end-use procedure to be processed in the customs warehouse, subject to the conditions provided for by those procedures.	The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise that goods in customs warehousing are subsequently placed under the inward processing or end-use procedure to be processed in the customs warehouse, subject to the conditions provided for by those procedures.	The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise **the processing of** ~~that~~ goods ~~in customs warehousing are subsequently placed~~ under the inward processing or end-use ~~procedure to be processed in the~~**procedures to take place in a** customs warehouse, subject to the conditions provided for by those procedures. **In such cases, the goods shall not be regarded as being under the customs warehousing procedure.**		Y
Article 126						
Y	1436	Article 126 Customs supervision	Article 126 Customs supervision	Article 126		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			~~Customs supervision~~**Responsibilities of the holder of the authorisation**	
Article 126, first paragraph				
Y 1437	The holder of the authorisation shall be responsible for ensuring that goods under the customs warehousing procedure are not removed from customs supervision.	The holder of the authorisation shall be responsible for ensuring that goods under the customs warehousing procedure are not removed from customs supervision.	**Without prejudice to Article 20,** the holder of the authorisation **referred to in Article 102(1), point (b) and Article 102(1a) and the importer** shall be responsible for**-:** **(a)** ensuring that goods under the customs warehousing procedure are not removed from customs supervision**;** **(b) fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedure; and** **(c) fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure**.	Y
Section 3				
G 1438	Section 3 Free zones	Section 3 Free zones	Section 3 Free zones	Section 3 Free zones Text Origin: Commission Proposal G
Article 127				

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1439	Article 127 Designation of free zones	Article 127 Designation of free zones	Article 127 Designation of free zones	Article 127 Designation of free zones Text Origin: Commission Proposal	G
Article 127(1), first subparagraph						
G	1440	1. Member States may designate parts of the customs territory of the Union as free zones.	1. Member States may designate parts of the customs territory of the Union as free zones.	1. Member States may designate parts of the customs territory of the Union as free zones.	1. Member States may designate parts of the customs territory of the Union as free zones. Text Origin: Commission Proposal	G
Article 127(1), second subparagraph						
G	1441	For each free zone the Member State shall determine the area covered and define the entry and exit points.	For each free zone the Member State shall determine the area covered and define the entry and exit points.	For each free zone the Member State shall determine the area covered and define the entry and exit points.	For each free zone the Member State shall determine the area covered and define the entry and exit points. Text Origin: Commission Proposal	G
Article 127(2)						
G	1442	2. Member States shall communicate to the Commission information on their free zones which are in operation.	2. Member States shall communicate to the Commission information on their free zones which are in operation.	2. Member States shall communicate to the Commission **and to the EU Customs Authority** information on their free zones which are in operation.	2. Member States shall communicate to the Commission ***and to the EU Customs Authority*** information on their free zones which are in operation. Text Origin: Council Mandate	G
Article 127(3), first subparagraph						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1443	3. Free zones shall be enclosed.	3. Free zones shall be enclosed.	3. Free zones shall be enclosed.	3. Free zones shall be enclosed. Text Origin: Commission Proposal	G
	Article 127(3), second subparagraph					
G	1444	The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.	The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.	The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.	The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision. Text Origin: Commission Proposal	G
	Article 127(4)					
G	1445	4. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.	4. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.	4. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.	4. Persons, goods and means of transport entering or leaving free zones may be subject to customs controls. Text Origin: Commission Proposal	G
	Article 128					
G	1446	Article 128 Buildings and activities in free zones	Article 128 Buildings and activities in free zones	Article 128 Buildings and activities in free zones	Article 128 Buildings and activities in free zones Text Origin: Commission Proposal	G
	Article 128(1)					
G	1447	1. The construction of any building in a free zone shall	1. The construction of any building in a free zone shall	1. The construction of any building in a free zone shall	1. The construction of any building in a free zone shall	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	require the prior approval of the customs authorities.	require the prior approval of the customs authorities.	require the prior approval of the customs authorities.	require the prior approval of the customs authorities. Text Origin: Commission Proposal
Article 128(2)				
G 1448	2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.	2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.	2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.	2. Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities. Text Origin: Commission Proposal
Article 128(3)				
G 1449	3. The customs authorities may prohibit or restrict the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.	3. The customs authorities may prohibit or restrict the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.	3. The customs authorities may prohibit or restrict the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.	3. The customs authorities may prohibit or restrict the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements. Text Origin: Commission Proposal
Article 128(4)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1450	4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.	4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.	4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.	4. The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone. Text Origin: Commission Proposal
Article 129				
1451	Article 129 Non-Union goods in free zones	Article 129 Non-Union goods in free zones	Article 129 Non-Union goods in free zones	Article 129 Non-Union goods in free zones Text Origin: Commission Proposal
Article 129(1), first subparagraph				
1452	1. Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.	1. Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.	1. Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.	1. Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures. Text Origin: Commission Proposal
Article 129(1), second subparagraph				
1453	In such cases the goods shall not be regarded as being under the free zone procedure.	In such cases the goods shall not be regarded as being under the free zone procedure.	In such cases, the goods shall not be regarded as being under the free zone procedure.	In such cases, the goods shall not be regarded as being under the free zone procedure.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 129(2), first subparagraph				
1454	2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty measures laid down under the common agricultural or commercial policies or measures prohibiting the use of those goods in the Union.	2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty measures laid down under the common agricultural or commercial policies or measures prohibiting the use of those goods in the Union.	2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty **or** measures laid down under the common agricultural or commercial policies or measures prohibiting the use of those goods in the Union.	2. Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would not entail application of import duty ***or*** measures laid down under the common agricultural or commercial policies or measures prohibiting the use of those goods in the Union. Text Origin: Council Mandate
Article 129(2), second subparagraph				
1455	Such use or consumption requires that the appropriate information shall be provided or made available to customs.	Such use or consumption requires that the appropriate information shall be provided or made available to customs.	Such use or consumption requires that the appropriate information ~~shall~~ be provided or made available to customs.	Such use or consumption requires that the appropriate information shall be provided or made available to customs. Text Origin: EP Mandate
Article 130				
1456	Article 130 Taking goods out of a free zone	Article 130 Taking goods out of a free zone	Article 130 Taking goods out of a free zone	Article 130 Taking goods out of a free zone Text Origin: Commission Proposal

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 130, first paragraph						
Y	1457	Goods may be taken out of a free zone only if they have been placed under another customs procedure.	Goods may be taken out of a free zone only if they have been placed under another customs procedure.	~~Goods may be taken out of a free zone only if they have been placed under another customs procedure.~~		Y
Article 130, first paragraph a						
Y	1457a			**1. Without prejudice to the relevant other legislation applied by the customs authorities, goods in a free zone may be exported or re-exported from the customs territory of the Union, or brought into another part of the customs territory of the Union.**		Y
Article 130, first paragraph b						
Y	1457b			**2. Articles 41, 44, 45, 84, and 85 shall apply to goods taken out of a free zone into other parts of the customs territory of the Union.**		Y
Article 131						
G	1458	Article 131 Customs status	Article 131 Customs status	Article 131 Customs status	Article 131 Customs status Text Origin: Commission Proposal	G
Article 131(1)						
G	1459	1. Upon application by the person concerned, the customs	1. Upon application by the person concerned, the customs	1. Upon application by the person concerned, the customs	1. Upon application by the person concerned, the customs	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		authorities shall establish the customs status as Union goods of the following goods:	authorities shall establish the customs status as Union goods of the following goods:	authorities shall establish the customs status as Union goods of the following goods:	authorities shall establish the customs status as Union goods of the following goods: Text Origin: Commission Proposal
Article 131(1), point (a)					
G	1460	(a) Union goods which enter a free zone;	(a) Union goods which enter a free zone;	(a) Union goods which enter a free zone;	(a) Union goods which enter a free zone; Text Origin: Commission Proposal
Article 131(1), point (b)					
G	1461	(b) Union goods which have undergone processing operations within a free zone;	(b) Union goods which have undergone processing operations within a free zone;	(b) Union goods which have undergone processing operations within a free zone;	(b) Union goods which have undergone processing operations within a free zone; Text Origin: Commission Proposal
Article 131(1), point (c)					
G	1462	(c) goods released for free circulation within a free zone.	(c) goods released for free circulation within a free zone.	(c) goods released for free circulation within a free zone.	(c) goods released for free circulation within a free zone. Text Origin: Commission Proposal
Article 131(2)					
G	1463	2. Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded	2. Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded	2. Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded	2. Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	as non-Union goods unless their customs status as Union goods has been proven.	as non-Union goods unless their customs status as Union goods has been proven.	as non-Union goods unless their customs status as Union goods has been proven.	as non-Union goods unless their customs status as Union goods has been proven. Text Origin: Commission Proposal
Article 131(3)				
G 1464	3. However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods.	3. However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods.	3. However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods.	3. However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods. Text Origin: Commission Proposal G
Chapter 4				
G 1465	Chapter 4 Specific use	Chapter 4 Specific use	Chapter 4 Specific use	Chapter 4 Specific use Text Origin: Commission Proposal G
Section 1				
G 1466	Section 1 Temporary admission	Section 1 Temporary admission	Section 1 Temporary admission	Section 1 Temporary admission Text Origin: Commission Proposal G

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
Article 132									
G	1467	Article 132 Scope		Article 132 Scope		Article 132 Scope		Article 132 Scope Text Origin: Commission Proposal	G
Article 132(1)									
Y	1468	1. Under the temporary admission procedure non-Union goods intended for export may be subject to specific use in the customs territory of the Union, with total or partial relief from import duty, and without being subject to any of the following:		1. Under the temporary admission procedure non-Union goods intended for export may be subject to specific use in the customs territory of the Union, with total or partial relief from import duty, and without being subject to any of the following:		1. Under the temporary admission procedure**,** non-Union goods intended for ~~export~~**re-export** may be subject to specific use in the customs territory of the Union~~,~~ with total or partial relief from import duty, and without being subject to any of the following:			Y
Article 132(1), point (a)									
G	1469	(a) other charges as provided for under other relevant provisions in force;		(a) other charges as provided for under other relevant provisions in force;		(a) other charges as provided for under other relevant provisions in force;		(a) other charges as provided for under other relevant provisions in force; Text Origin: Commission Proposal	G
Article 132(1), point (b)									
G	1470	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.		(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.		(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.		(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 132(2)					
G	1471	2. The temporary admission procedure may only be used provided that the following conditions are met:	2. The temporary admission procedure may only be used provided that the following conditions are met:	2. The temporary admission procedure may only be used provided that the following conditions are met:	2. The temporary admission procedure may only be used provided that the following conditions are met: Text Origin: Commission Proposal
Article 132(2), point (a)					
G	1472	(a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;	(a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;	(a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them;	(a) the goods are not intended to undergo any change, except normal depreciation due to the use made of them; Text Origin: Commission Proposal
Article 132(2), point (b)					
G	1473	(b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 109, where compliance with the conditions laid down in respect of equivalent goods can be verified;	(b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 109, where compliance with the conditions laid down in respect of equivalent goods can be verified;	(b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 109, where compliance with the conditions laid down in respect of equivalent goods can be verified;	(b) it is possible to ensure that the goods placed under the procedure can be identified, except where, in view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 109, where compliance with the conditions laid down in respect of equivalent goods can be verified;

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				Text Origin: Commission Proposal
Article 132(2), point (c)				
Y 1474	(c) where required, an authorisation has been granted in accordance with Article 102 and the minimum data has been provided or made available to customs prior to the release of the goods, which must include at least the importer responsible for the goods, the value, the origin, the tariff classification and a description of and the intended use of the goods;	(c) where required, an authorisation has been granted in accordance with Article 102 and the minimum data has been provided or made available to customs prior to the release of the goods, which must include at least the importer responsible for the goods, the value, the origin, the tariff classification and a description of and the intended use of the goods;	~~(c)~~ **(c)** where required, an authorisation has been granted in accordance with Article 102~~ and the minimum~~**;** **(ca) the required** data has been provided or made available to **the** customs ~~prior to the release of the goods, which must include at least the importer responsible for the goods, the value, the origin, the tariff classification and a description of and the intended use of the goods~~**authorities**;	Y
Article 132(2), point (d)				
G 1475	(d) the requirements for total or partial duty relief laid down in the customs legislation are met;	(d) the requirements for total or partial duty relief laid down in the customs legislation are met;	(d) the requirements for total or partial duty relief laid down in the customs legislation are met;	(d) the requirements for total or partial duty relief laid down in the customs legislation are met; Text Origin: Commission Proposal
Article 132(2), point (e)				
Y 1476	(e) the goods have arrived to the customs territory of the Union;	(e) the goods have arrived to the customs territory of the Union;	(e) the goods have arrived to the **place of release for the** customs ~~territory of the Union;~~**procedure; and**	Y
Article 132(2), point (f)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1477	(f) the goods comply with the relevant other legislation applied by the customs authorities.	(f) ***it has been ascertained that*** the goods comply with the relevant other legislation applied by the customs authorities.	(f) the goods comply with the relevant other legislation applied by the customs authorities.	(f) the goods comply with the relevant other legislation applied by the customs authorities. Text Origin: Council Mandate	G
	Article 132(3)					
G	1478	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining: Text Origin: Commission Proposal	G
	Article 132(3), point (a)					
G	1479	(a) the specific use referred to in paragraph 1 of this Article;	(a) the specific use referred to in paragraph 1 of this Article;	(a) the specific use referred to in paragraph 1 of this Article;	(a) the specific use referred to in paragraph 1 of this Article; Text Origin: Commission Proposal	G
	Article 132(3), point (b)					
G	1480	(b) the requirements for total relief from import duty referred to in paragraph 2, point (d), of this Article.	(b) the requirements for total relief from import duty referred to in paragraph 2, point (d), of this Article.	(b) the requirements for total **or partial** relief from import duty referred to in paragraph 2, point (d), of this Article**;**	(b) the requirements for total ***or partial*** relief from import duty referred to in paragraph 2, point (d), of this Article~~.~~**;** Text Origin: Council Mandate	G
	Article 132(3), point (ba)					
Y	1480a			**(c) the data to be provided or made available to the customs authorities for placing goods**		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			under the temporary admission procedure as referred to in paragraph 2, point (ca).		
Article 133					
G 1481	Article 133 Period during which goods may remain under the temporary admission procedure	Article 133 Period during which goods may remain under the temporary admission procedure	Article 133 Period during which goods may remain under the temporary admission procedure	Article 133 Period during which goods may remain under the temporary admission procedure Text Origin: Commission Proposal	G
Article 133(1)					
Y 1482	1. The customs authorities shall determine the period within which goods placed under the temporary admission procedure must be placed under a subsequent customs procedure. Such period shall be long enough for the objective of authorised use to be achieved.	1. The customs authorities shall determine the period within which goods placed under the temporary admission procedure must be placed under a subsequent customs procedure. Such period shall be long enough for the objective of authorised use to be achieved.	1. The customs authorities shall determine the period ~~within which goods placed under~~**for discharge of** the temporary admission ~~procedure must be placed under a subsequent customs~~ procedure. Such period shall be long enough for the objective of authorised use to be achieved.		Y
Article 133(2)					
G 1483	2. The maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by	2. The maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by	2. The maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by	2. The maximum period during which goods may remain under the temporary admission procedure for the same purpose and under the responsibility of the same authorisation holder shall be 24 months, even where the procedure was discharged by	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.	placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.	placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again.	placing the goods under another special procedure and subsequently placing them under the temporary admission procedure again. Text Origin: Commission Proposal
Article 133(3)				
1484	3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in paragraphs 1 and 2, the customs authorities may grant an extension of reasonable duration of that period, upon justified application by the importer.	3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in paragraphs 1 and 2, the customs authorities may grant an extension of reasonable duration of that period, upon justified application by the importer.	3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in ~~paragraphs 1 and~~**paragraph** 2, the customs authorities may grant an extension of reasonable duration of that period, upon justified application by the importer.	3. Where, in exceptional circumstances, the authorised use cannot be achieved within the period referred to in ~~*paragraphs 1 and*~~***paragraph*** 2, the customs authorities may grant an extension of reasonable duration of that period, upon justified application by the importer. Text Origin: Council Mandate
Article 133(4)				
1485	4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.	4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.	4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event.	4. The overall period during which goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of an unforeseeable event. Text Origin: Commission Proposal
Article 134				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1486	Article 134 Amount of import duty in case of temporary admission with partial relief from import duty	Article 134 Amount of import duty in case of temporary admission with partial relief from import duty	Article 134 Amount of import duty in case of temporary admission with partial relief from import duty	Article 134 Amount of import duty in case of temporary admission with partial relief from import duty Text Origin: Commission Proposal	G
Article 134(1), first subparagraph						
G	1487	1. The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.	1. The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.	1. The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure.	1. The amount of import duty in respect of goods placed under the temporary admission procedure with partial relief from import duty shall be set at 3 % of the amount of import duty which would have been payable on those goods had they been released for free circulation on the date on which they were placed under the temporary admission procedure. Text Origin: Commission Proposal	G
Article 134(1), second subparagraph						
G	1488	That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty.	That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty.	That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty.	That amount shall be payable for every month or fraction of a month during which the goods have been placed under the temporary admission procedure with partial relief from import duty. Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 134(2)				
1489	2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.	2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.	2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure.	2. The amount of import duty shall not exceed that which would have been payable if the goods in question had been released for free circulation on the date on which they were placed under the temporary admission procedure. Text Origin: Commission Proposal
Section 2				
1490	Section 2 End-use	Section 2 End-use	Section 2 End-use	Section 2 End-use Text Origin: Commission Proposal
Article 135				
1491	Article 135 End-use procedure	Article 135 End-use procedure	Article 135 End-use procedure	Article 135 End-use procedure Text Origin: Commission Proposal
Article 135(1)				
1492	1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty that is provided in Union legislation on condition that the	1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty that is provided in Union legislation on condition that the	1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty that is provided in Union legislation on condition that the	1. Under the end-use procedure, goods may be released for free circulation under a duty exemption or at a reduced rate of duty that is provided in Union legislation on condition that the

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	importer assigns the goods to a specific use.	importer assigns the goods to a specific use.	importer assigns the goods to a specific use.	importer assigns the goods to a specific use. Text Origin: Commission Proposal	
Article 135(2)					
G	1493	2. The conditions for placing goods under the end-use procedure shall be the following:	2. The conditions for placing goods under the end-use procedure shall be the following:	2. The conditions for placing goods under the end-use procedure shall be the following: Text Origin: Commission Proposal	G
Article 135(2), point (a)					
Y	1494	(a) where required, an authorisation has been granted in accordance with Article 102;	(a) where required, an authorisation has been granted in accordance with Article 102;	(a) ~~where required,~~ an authorisation has been granted in accordance with Article 102; Text Origin: Council Mandate	Y
Article 135(2), point (b)					
Y	1495	(b) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation (EU) 2023/XXXX[1] the	(b) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation (EU) 2023/XXXX[1] the	(b) the ~~minimum~~**required** data has been provided or made available to ~~customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the product supplier where this is different from the manufacturer, the responsible economic operator in the Union pursuant to Article 4 of Regulation (EU) 2019/1020 and Art. 16 of Regulation (EU)~~		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities on those goods; 1. [OP : please insert final reference in the text – see footnote 19]	value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by the customs authorities on those goods; 1. [OP : please insert final reference in the text – see footnote 19]	~~2023/XXXX[1] the value, the origin, the tariff classification and a description of the goods, the unique reference of the consignment and its location, and the list of relevant other legislation applied by~~ the customs authorities ~~on those goods;~~**;** ~~1. [OP : please insert final reference in the text – see footnote 19]~~		
Article 135(2), point (c)					
G	1496	(c) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures, shall be paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota;	(c) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures, shall be paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota;	(c) any import duty or other charges due, including anti-dumping duties, countervailing duties or safeguard measures, shall be paid or guaranteed, unless the goods are the subject of a drawing request on a tariff quota; Text Origin: Commission Proposal	G
Article 135(2), point (d)					
Y	1497	(d) the goods have arrived to the customs territory of the Union;	(d) the goods have arrived to the customs territory of the Union;	(d) the goods have arrived to the **place of release for the** customs ~~territory of the Union;~~**procedure; and**		Y
Article 135(2), point (e)					
G	1498	(e) the goods comply with the relevant the other legislation applied by the customs authorities.	(e) the goods comply with the relevant the other legislation applied by the customs authorities.	(e) the goods comply with the relevant ~~the~~ other legislation applied by the customs authorities.	(e) the goods comply with the relevant ~~the~~ other legislation applied by the customs authorities.	G

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Council Mandate
Article 135(3)					
G	1499	3. Where the goods are at a production stage, which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	3. Where the goods are at a production stage, which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	3. Where the goods are at a production stage, which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	3. Where the goods are at a production stage, which would allow economically the prescribed end-use only, the customs authorities may establish in the authorisation the conditions under which the goods shall be deemed to have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty. Text Origin: Commission Proposal
Article 135(4)					
G	1500	4. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding 2 years after the date of their first use for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	4. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding 2 years after the date of their first use for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	4. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding 2 years after the date of their first use for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty.	4. Where goods are suitable for repeated use and the customs authorities consider it appropriate in order to avoid abuse, customs supervision shall continue for a period not exceeding 2 years after the date of their first use for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty. Text Origin: Commission Proposal
Article 135(5)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1501	5. Customs supervision under the end-use procedure shall end in any of the following cases:	5. Customs supervision under the end-use procedure shall end in any of the following cases:	5. Customs supervision under the end-use procedure shall end in any of the following cases:	5. Customs supervision under the end-use procedure shall end in any of the following cases: Text Origin: Commission Proposal
Article 135(5), point (a)				
1502	(a) where the goods have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty;	(a) where the goods have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty;	(a) where the goods have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty;	(a) where the goods have been used for the purposes laid down in the Union legislation providing the duty exemption or reduced rate of duty; Text Origin: Commission Proposal
Article 135(5), point (b)				
1503	(b) where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;	(b) where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;	(b) where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State;	(b) where the goods have been taken out of the customs territory of the Union, destroyed or abandoned to the State; Text Origin: Commission Proposal
Article 135(5), point (c)				
1504	(c) where the goods have been used for purposes other than those laid down in the Union legislation providing the duty exemption or reduced duty rate and the applicable import duty has been paid.	(c) where the goods have been used for purposes other than those laid down in the Union legislation providing the duty exemption or reduced duty rate and the applicable import duty has been paid.	(c) where the goods have been used for purposes other than those laid down in the Union legislation providing the duty exemption or reduced duty rate and the applicable import duty has been paid.	(c) where the goods have been used for purposes other than those laid down in the Union legislation providing the duty exemption or reduced duty rate and the applicable import duty has been paid.

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					Text Origin: Commission Proposal
Article 135(6)					
G	1505	6. Where a rate of yield is required, Article 136 shall apply to the end-use procedure.	6. Where a rate of yield is required, Article 136 shall apply to the end-use procedure.	6. Where a rate of yield is required, Article 136 shall apply to the end-use procedure.	6. Where a rate of yield is required, Article 136 shall apply to the end-use procedure. Text Origin: Commission Proposal
Article 135(7)					
G	1506	7. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.	7. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.	7. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use.	7. Waste and scrap which result from the working or processing of goods according to the prescribed end-use and losses due to natural wastage shall be considered as goods assigned to the prescribed end-use. Text Origin: Commission Proposal
Article 135(8)					
G	1507	8. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure.	8. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure.	8. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure.	8. Waste and scrap resulting from the destruction of goods placed under the end-use procedure shall be deemed to be placed under the customs warehousing procedure. Text Origin: Commission Proposal
Article 135(8a)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1507a			**9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data to be provided or made available to the customs authorities for placing goods under the end-use procedure as referred to in paragraph 2, point (b).**		Y
Chapter 5						
G	1508	Chapter 5 Processing	Chapter 5 Processing	Chapter 5 Processing	Chapter 5 Processing Text Origin: Commission Proposal	G
Section 1						
G	1509	Section 1 General provisions	Section 1 General provisions	Section 1 General provisions	Section 1 General provisions Text Origin: Commission Proposal	G
Article 136						
G	1510	Article 136 Rate of yield	Article 136 Rate of yield	Article 136 Rate of yield	Article 136 Rate of yield Text Origin: Commission Proposal	G
Article 136, first paragraph						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1511	Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.	Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.	Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate.	Except where a rate of yield has been specified in Union legislation governing specific fields, the customs authorities shall set either the rate of yield or average rate of yield of the processing operation or where appropriate, the method of determining such rate. Text Origin: Commission Proposal
Article 136, second paragraph				
G 1512	The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 10.	The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 10.	The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 10.	The rate of yield or average rate of yield shall be determined on the basis of the actual circumstances in which processing operations are, or are to be, carried out. That rate may be adjusted, where appropriate, in accordance with Article 10. Text Origin: Commission Proposal
Section 2				
G 1513	Section 2 Inward processing	Section 2 Inward processing	Section 2 Inward processing	Section 2 Inward processing Text Origin: Commission Proposal
Article 137				
G 1514	Article 137 Scope	Article 137 Scope	Article 137 Scope	Article 137 Scope

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 137(1)				
1515	1. Without prejudice to Article 109, under the inward processing procedure non-Union goods may be used in the customs territory of the Union in one or more processing operations without such goods being subject to any of the following:	1. Without prejudice to Article 109, under the inward processing procedure non-Union goods may be used in the customs territory of the Union in one or more processing operations without such goods being subject to any of the following:	1. Without prejudice to Article 109, under the inward processing procedure non-Union goods may be used in the customs territory of the Union in one or more processing operations without such goods being subject to any of the following:	1. Without prejudice to Article 109, under the inward processing procedure non-Union goods may be used in the customs territory of the Union in one or more processing operations without such goods being subject to any of the following: Text Origin: Commission Proposal
Article 137(1), point (a)				
1516	(a) import duty or other charges including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges including anti-dumping duties, countervailing duties or safeguard measures;	(a) import duty or other charges including anti-dumping duties, countervailing duties or safeguard measures; Text Origin: Commission Proposal
Article 137(1), point (b)				
1517	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.	(b) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union. Text Origin: Commission Proposal
Article 137(2)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1518	2. The conditions for placing goods under the inward processing procedure shall be the following:	2. The conditions for placing goods under the inward processing procedure shall be the following:	2. The conditions for placing goods under the inward processing procedure shall be the following:	2. The conditions for placing goods under the inward processing procedure shall be the following: Text Origin: Commission Proposal	G
Article 137(2), point (a)						
Y	1519	(a) where required, an authorisation has been granted in accordance with Article 102, for one of the uses referred to in paragraph 3 of this Article;	(a) where required, an authorisation has been granted in accordance with Article 102, for one of the uses referred to in paragraph 3 of this Article;	(a) ~~where required,~~ an authorisation has been granted in accordance with Article 102~~, for one of the uses referred to in paragraph 3 of this Article~~;		Y
Article 137(2), point (b)						
Y	1520	(b) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the value, the origin, the tariff classification and a description of the goods and their location, and the list of relevant other legislation applied by the customs authorities;	(b) the minimum data has been provided or made available to customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the value, the origin, the tariff classification and a description of the goods and their location, and the list of relevant other legislation applied by the customs authorities;	(b) the ~~minimum~~**required** data has been provided or made available to ~~customs, which must include at least the importer responsible for the goods, the seller, the buyer, the manufacturer, the value, the origin, the tariff classification and a description of the goods and their location, and the list of relevant other legislation applied by~~ the customs authorities;		Y
Article 137(2), point (ba)						
Y	1520a			**(ba) the goods comply with the relevant other legislation applied by the customs authorities; and**		Y
Article 137(2), point (c)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1521	(c) the goods have arrived to the customs territory of the Union.	(c) the goods have arrived to the customs territory of the Union.	(c) the goods have arrived to the **place of release for the** customs ~~territory of the Union.~~**procedure.**	
Article 137(3)				
1522	3. Importers may use the inward processing procedure for any of the following:	3. Importers may use the inward processing procedure for any of the following:	3. ~~Importers may use~~**The inward processing procedure may be used in cases other than repair and destruction only where, without prejudice to the use of production accessories, the goods placed under the procedure can be identified in the processed products.** **In the case referred to in Article 109,** the inward processing procedure ~~for any of the following:~~**may be used where compliance with the conditions laid down therein in respect of equivalent goods can be verified.**	
Article 137(3), point (a)				
1523	(a) repairing the goods that are intended to be placed under inward processing;	(a) repairing the goods that are intended to be placed under inward processing;	~~(a) repairing the goods that are intended to be placed under inward processing;~~	
Article 137(3), point (b)				
1524	(b) destroying the goods that are intended to be placed under inward processing;	(b) destroying the goods that are intended to be placed under inward processing;	~~(b) destroying the goods that are intended to be placed under inward processing;~~	

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Article 137(3), point (c)				
1525	(c) producing processed products in which the goods placed under inward processing can be identified, without prejudice to the use of production accessories;	(c) producing processed products in which the goods placed under inward processing can be identified, without prejudice to the use of production accessories;	~~(c) producing processed products in which the goods placed under inward processing can be identified, without prejudice to the use of production accessories;~~	
Article 137(3), point (d)				
1526	(d) undergoing operations on the goods placed under inward processing to ensure their compliance with technical requirements for their release for free circulation;	(d) undergoing operations on the goods placed under inward processing to ensure their compliance with technical requirements for their release for free circulation;	~~(d) undergoing operations on the goods placed under inward processing to ensure their compliance with technical requirements for their release for free circulation;~~	
Article 137(3), point (e)				
1527	(e) subjecting the goods placed under the inwards processing to usual forms of handling in accordance with Article 108;	(e) subjecting the goods placed under the inwards processing to usual forms of handling in accordance with Article 108;	~~(e) subjecting the goods placed under the inwards processing to usual forms of handling in accordance with Article 108;~~	
Article 137(3), point (f)				
1528	(f) producing processed products with goods equivalent to the goods placed under the inward processing procedure, in accordance with Article 109.	(f) producing processed products with goods equivalent to the goods placed under the inward processing procedure, in accordance with Article 109.	~~(f) producing processed products with goods equivalent to the goods placed under the inward processing procedure, in accordance with Article 109.~~	
Article 137(3a)				
1528a			**4. In addition to paragraphs 1, 2 and 3, the**	

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				inward processing procedure may also be used for any of the following goods:		
Article 137(3a), point (a)						
Y	1528b			**(a) goods intended to undergo operations to ensure their compliance with technical requirements for their release for free circulation;**		Y
Article 137(3a), point (b)						
Y	1528c			**(b) goods which have to undergo usual forms of handling in accordance with Article 108.**		Y
Article 137(3b)						
Y	1528d			**5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data to be provided or made available to the customs authorities for placing goods under the inward processing procedure as referred to in paragraph 2, point (b).**		Y
Article 138						
G	1529	Article 138 Period for discharge	Article 138 Period for discharge	Article 138 Period for discharge	Article 138 Period for discharge	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 138(1), first subparagraph					
G	1530	1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged, in accordance with Article 105.	1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged, in accordance with Article 105.	1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged, in accordance with Article 105.	1. The customs authorities shall specify the period within which the inward processing procedure is to be discharged, in accordance with Article 105. Text Origin: Commission Proposal
Article 138(1), second subparagraph					
G	1531	That period shall run from the date on which the non-Union goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.	That period shall run from the date on which the non-Union goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.	That period shall run from the date on which the non-Union goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure.	That period shall run from the date on which the non-Union goods are placed under the procedure and shall take account of the time required to carry out the processing operations and to discharge the procedure. Text Origin: Commission Proposal
Article 138(2), first subparagraph					
G	1532	2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation.	2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation.	2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation.	2. The customs authorities may grant an extension, of reasonable duration, of the period specified pursuant to paragraph 1, upon justified application by the holder of the authorisation. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 138(2), second subparagraph					
G 1533	The authorisation may specify that a period which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively.	The authorisation may specify that a period which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively.	The authorisation may specify that a period which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively.	The authorisation may specify that a period which commences in the course of a month, quarter or semester shall end on the last day of a subsequent month, quarter or semester respectively. Text Origin: Commission Proposal	G
Article 138(3), first subparagraph					
G 1534	3. In the case of prior export in accordance with Article 109(2), point (c), the authorisation shall specify the period within which the non-Union goods shall be declared for the inward processing procedure, taking account of the time required for procurement and transport to the customs territory of the Union.	3. In the case of prior export in accordance with Article 109(2), point (c), the authorisation shall specify the period within which the non-Union goods shall be declared for the inward processing procedure, taking account of the time required for procurement and transport to the customs territory of the Union.	3. In the case of prior export in accordance with Article 109(2), point (c), the authorisation shall specify the period within which the non-Union goods shall be ~~declared for~~ **placed under** the inward processing procedure, taking account of the time required for procurement and transport to the customs territory of the Union.	3. In the case of prior export in accordance with Article 109(2), point (c), the authorisation shall specify the period within which the non-Union goods shall be ~~*declared for*~~ ***placed under*** the inward processing procedure, taking account of the time required for procurement and transport to the customs territory of the Union. Text Origin: Council Mandate	G
Article 138(3), second subparagraph					
Y 1535	The period referred to in the first subparagraph shall be set in months and shall not exceed 6 months. It shall run from the date of acceptance of the export declaration relating to the processed products obtained from	The period referred to in the first subparagraph shall be set in months and shall not exceed 6 months. It shall run from the date of acceptance of the export declaration relating to the processed products obtained from	The period referred to in the first subparagraph shall be set in months and shall not exceed ~~6~~**12** months. It shall run from the date of ~~acceptance of the export declaration relating to~~ **placing** the processed products obtained from		Y

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	the corresponding equivalent goods.	the corresponding equivalent goods.	the corresponding equivalent goods **under the export procedure**.	
Article 138(4)				
1536	4. At the request of the holder of the authorisation, the period of 6 months referred to in paragraph 3 may be extended, even after its expiry, provided that the total period does not exceed 12 months.	4. At the request of the holder of the authorisation, the period of 6 months referred to in paragraph 3 may be extended, even after its expiry, provided that the total period does not exceed 12 months.	~~4. At the request of the holder of the authorisation, the period of 6 months referred to in paragraph 3 may be extended, even after its expiry, provided that the total period does not exceed 12 months.~~	
Article 139				
1537	Article 139 Temporary export for further processing	Article 139 Temporary export for further processing	Article 139 Temporary ~~export~~**re-export** for further processing	
Article 139, first paragraph				
1538	Upon application, the customs authorities may authorise some or all of the goods placed under the inward processing procedure, or the processed products, to be temporarily exported for the purpose of further processing outside the customs territory of the Union, in accordance with the conditions laid down for the outward processing procedure.	Upon application, the customs authorities may authorise some or all of the goods placed under the inward processing procedure, or the processed products, to be temporarily exported for the purpose of further processing outside the customs territory of the Union, in accordance with the conditions laid down for the outward processing procedure.	**1.** Upon application, the customs authorities may authorise some or all of the goods placed under the inward processing procedure, or the processed products, to be temporarily ~~exported~~**re-exported** for the purpose of further processing outside the customs territory of the Union~~, in accordance with the conditions laid down for the outward processing procedure~~.	
Article 139, first paragraph a				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1538a			**2. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for temporarily re-exporting goods for further processing as referred to in paragraph 1.**		Y
Article 139, first paragraph b						
Y	1538b			**3. The Commission shall specify, by means of implementing acts, the procedural rules for the temporary re-export for further processing referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**		Y
Section 3						
G	1539	Section 3 Outward processing	Section 3 Outward processing	Section 3 Outward processing	Section 3 Outward processing Text Origin: Commission Proposal	G
Article 140						
G	1540	Article 140 Scope	Article 140 Scope	Article 140 Scope	Article 140 Scope	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 140(1)				
1541	1. Under the outward processing procedure Union goods may be temporarily exported from the customs territory of the Union in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duty upon application by the holder of the authorisation or by any other person established in the customs territory of the Union, provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.	1. Under the outward processing procedure Union goods may be temporarily exported from the customs territory of the Union in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duty upon application by the holder of the authorisation or by any other person established in the customs territory of the Union, provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.	1. Under the outward processing procedure Union goods may be temporarily exported from the customs territory of the Union in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duty upon application by the holder of the authorisation or by any other person established in the customs territory of the Union, provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled.	1. Under the outward processing procedure Union goods may be temporarily exported from the customs territory of the Union in order to undergo processing operations. The processed products resulting from those goods may be released for free circulation with total or partial relief from import duty upon application by the holder of the authorisation or by any other person established in the customs territory of the Union, provided that that person has obtained the consent of the holder of the authorisation and the conditions of the authorisation are fulfilled. Text Origin: Commission Proposal
Article 140(2)				
1542	2. The conditions for placing goods under outward processing shall be the following:	2. The conditions for placing goods under outward processing shall be the following:	2. The conditions for placing goods under outward processing shall be the following:	2. The conditions for placing goods under outward processing shall be the following: Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 140(2), point (a)					
Y 1543	(a) where required, an authorisation has been granted in accordance with Article 102 and this Article;	(a) where required, an authorisation has been granted in accordance with Article 102 and this Article;	(a) ~~where required,~~ an authorisation has been granted in accordance with Article 102 and this Article;	(a) ~~*where required,*~~ an authorisation has been granted in accordance with Article 102 and this Article; Text Origin: Council Mandate	Y
Article 140(2), point (b)					
Y 1544	(b) the minimum data has been provided or made available to customs, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification and a description of the goods;	(b) the minimum data has been provided or made available to customs, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification and a description of the goods;	(b) the ~~minimum~~**required** data has been provided or made available to **the** customs~~, which must include at least the exporter responsible for the goods, the seller, the buyer, the value, the origin, the tariff classification and a description of the goods~~ **authorities**;		Y
Article 140(2), point (c)					
G 1545	(c) any export duty or other charges due are paid or guaranteed;	(c) any export duty or other charges due are paid or guaranteed;	(c) any export duty or other charges due are paid or guaranteed; **and**	(c) any export duty or other charges due are paid or guaranteed; ***and*** Text Origin: Council Mandate	G
Article 140(2), point (d)					
G 1546	(d) the goods comply with the relevant other legislation applied by the customs authorities;	(d) the goods comply with the relevant other legislation applied by the customs authorities;	(d) the goods comply with the relevant other legislation applied by the customs authorities~~;~~**.**	(d) the goods comply with the relevant other legislation applied by the customs authorities~~;~~**.** Text Origin: Council Mandate	G
Article 140(3)					

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1547	3. The customs authorities shall not grant an authorization for an outward processing procedure for any of the following Union goods:	3. The customs authorities shall not grant an authorization for an outward processing procedure for any of the following Union goods:	3. The customs authorities shall not grant an authorization for an outward processing procedure for any of the following Union goods:	3. The customs authorities shall not grant an authorization for an outward processing procedure for any of the following Union goods: Text Origin: Commission Proposal	G
Article 140(3), point (a)						
G	1548	(a) goods the export of which gives rise to repayment or remission of import duty;	(a) goods the export of which gives rise to repayment or remission of import duty;	(a) goods the export of which gives rise to repayment or remission of import duty;	(a) goods the export of which gives rise to repayment or remission of import duty; Text Origin: Commission Proposal	G
Article 140(3), point (b)						
G	1549	(b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;	(b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;	(b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations;	(b) goods which, prior to export, were released for free circulation under a duty exemption or at a reduced rate of duty by virtue of their end-use, for as long as the purposes of such end-use have not been fulfilled, unless those goods have to undergo repair operations; Text Origin: Commission Proposal	G
Article 140(3), point (c)						

PUBLIC

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1550	(c) goods the export of which gives rise to the granting of export refunds;	(c) goods the export of which gives rise to the granting of export refunds;	~~(c) goods the export of which gives rise to the granting of export refunds;~~		Y
	Article 140(3), point (d)					
Y	1551	(d) goods in respect of which a financial advantage other than refunds as referred to in point (c) is granted under the common agricultural policy by virtue of the export of those goods.	(d) goods in respect of which a financial advantage other than refunds as referred to in point (c) is granted under the common agricultural policy by virtue of the export of those goods.	(d) goods in respect of which a financial advantage ~~other than refunds as referred to in point (c)~~ is granted under the common agricultural policy by virtue of the export of those goods.		Y
	Article 140(4)					
G	1552	4. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Union in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	4. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Union in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	4. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Union in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	4. The customs authorities shall specify the period within which goods temporarily exported must be re-imported into the customs territory of the Union in the form of processed products, and released for free circulation, in order to be able to benefit from total or partial relief from import duty. They may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation. Text Origin: Commission Proposal	G
	Article 140(4a)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Y 1552a			**5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the data to be provided or made available to the customs authorities for placing goods under the outward processing procedure as referred to in paragraph 2, point (b).**	
Article 141				
G 1553	Article 141 Goods repaired or replaced free of charge	Article 141 Goods repaired or replaced free of charge	Article 141 Goods repaired or replaced free of charge	Article 141 Goods repaired or replaced free of charge Text Origin: Commission Proposal
Article 141(1)				
G 1554	1. Where it is established to the satisfaction of the customs authorities that goods have been repaired or replaced free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, or because the goods did not meet the specifications requested by the buyer to the seller of the goods,	1. Where it is established to the satisfaction of the customs authorities that goods have been repaired or replaced free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, or because the goods did not meet the specifications requested by the buyer to the seller of the goods,	1. Where it is established to the satisfaction of the customs authorities that goods have been repaired or replaced free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, or because the goods did not meet the specifications requested by the buyer to the seller of the goods,	1. Where it is established to the satisfaction of the customs authorities that goods have been repaired or replaced free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a manufacturing or material defect, or because the goods did not meet the specifications requested by the buyer to the seller of the goods,

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	they shall be granted total relief from import duty.	they shall be granted total relief from import duty.	they shall be granted total relief from import duty.	they shall be granted total relief from import duty. Text Origin: Commission Proposal
Article 141(2)				
G 1555	2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation.	2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation.	2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation.	2. Paragraph 1 shall not apply where account was taken of the manufacturing or material defect at the time when the goods in question were first released for free circulation. Text Origin: Commission Proposal
Article 142				
G 1556	Article 142 Goods repaired or altered in the context of international agreements	Article 142 Goods repaired or altered in the context of international agreements	Article 142 Goods repaired or altered in the context of international agreements	Article 142 Goods repaired or altered in the context of international agreements Text Origin: Commission Proposal
Article 142(1)				
G 1557	1. Total relief from import duty shall be granted to processed products resulting from goods placed under the outward processing procedure where it is established to the satisfaction of the customs authorities that:	1. Total relief from import duty shall be granted to processed products resulting from goods placed under the outward processing procedure where it is established to the satisfaction of the customs authorities that:	1. Total relief from import duty shall be granted to processed products resulting from goods placed under the outward processing procedure where it is established to the satisfaction of the customs authorities that:	1. Total relief from import duty shall be granted to processed products resulting from goods placed under the outward processing procedure where it is established to the satisfaction of the customs authorities that:

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 142(1), point (a)				
G 1558	(a) those goods have been repaired or altered in a third country with which the Union has concluded an international agreement providing for such relief; and	(a) those goods have been repaired or altered in a third country with which the Union has concluded an international agreement providing for such relief; and	(a) those goods have been repaired or altered in a third country with which the Union has concluded an international agreement providing for such relief; and	(a) those goods have been repaired or altered in a third country with which the Union has concluded an international agreement providing for such relief; and Text Origin: Commission Proposal
Article 142(1), point (b)				
G 1559	(b) the conditions for the relief from import duty laid down in the agreement referred to in point (a) are fulfilled.	(b) the conditions for the relief from import duty laid down in the agreement referred to in point (a) are fulfilled.	(b) the conditions for the relief from import duty laid down in the agreement referred to in point (a) are fulfilled.	(b) the conditions for the relief from import duty laid down in the agreement referred to in point (a) are fulfilled. Text Origin: Commission Proposal
Article 142(2)				
G 1560	2. Paragraph 1 shall not apply to processed products resulting from equivalent goods as referred to in Article 109 and to replacement products as referred to in Articles 143 and 144.	2. Paragraph 1 shall not apply to processed products resulting from equivalent goods as referred to in Article 109 and to replacement products as referred to in Articles 143 and 144.	2. Paragraph 1 shall not apply to processed products resulting from equivalent goods as referred to in Article 109 and to replacement products as referred to in Articles 143 and 144.	2. Paragraph 1 shall not apply to processed products resulting from equivalent goods as referred to in Article 109 and to replacement products as referred to in Articles 143 and 144. Text Origin: Commission Proposal
Article 143				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1561	Article 143 Standard exchange system	Article 143 Standard exchange system	Article 143 Standard exchange system	Article 143 Standard exchange system Text Origin: Commission Proposal
Article 143(1)				
G 1562	1. Under the standard exchange system an imported product ('replacement product') may, in accordance with paragraphs 2 to 5, replace a processed product.	1. Under the standard exchange system an imported product ('replacement product') may, in accordance with paragraphs 2 to 5, replace a processed product.	1. Under the standard exchange system an imported product ('replacement product') may, in accordance with paragraphs 2 to 5, replace a processed product.	1. Under the standard exchange system an imported product ('replacement product') may, in accordance with paragraphs 2 to 5, replace a processed product. Text Origin: Commission Proposal
Article 143(2)				
G 1563	2. The customs authorities shall, upon application, authorise the standard exchange system to be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.	2. The customs authorities shall, upon application, authorise the standard exchange system to be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.	2. The customs authorities shall, upon application, authorise the standard exchange system to be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products.	2. The customs authorities shall, upon application, authorise the standard exchange system to be used where the processing operation involves the repair of defective Union goods other than those subject to measures laid down under the common agricultural policy or to the specific arrangements applicable to certain goods resulting from the processing of agricultural products. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 143(3)					
1564	3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.	3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.	3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair.	3. Replacement products shall have the same eight-digit Combined Nomenclature code, the same commercial quality and the same technical characteristics as the defective goods had the latter undergone repair. Text Origin: Commission Proposal	
Article 143(4), first subparagraph					
1565	4. Where the defective goods have been used before export, the replacement products must also have been used.	4. Where the defective goods have been used before export, the replacement products must also have been used.	4. Where the defective goods have been used before export, the replacement products must also have been used.	4. Where the defective goods have been used before export, the replacement products must also have been used. Text Origin: Commission Proposal	
Article 143(4), second subparagraph					
1566	The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.	The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.	The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect.	The customs authorities shall, however, waive the requirement set out in the first subparagraph if the replacement product has been supplied free of charge, either because of a contractual or statutory obligation arising from a guarantee or because of a material or manufacturing defect. Text Origin: Commission Proposal	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 143(5)				
G 1567	5. The provisions which would be applicable to the processed products shall apply to the replacement products.	5. The provisions which would be applicable to the processed products shall apply to the replacement products.	5. The provisions which would be applicable to the processed products shall apply to the replacement products.	5. The provisions which would be applicable to the processed products shall apply to the replacement products. Text Origin: Commission Proposal
Article 144				
G 1568	Article 144 Prior import of replacement products	Article 144 Prior import of replacement products	Article 144 Prior import of replacement products	Article 144 Prior import of replacement products Text Origin: Commission Proposal
Article 144(1), first subparagraph				
G 1569	1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported.	1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported.	1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported.	1. The customs authorities shall, under the conditions they lay down, upon application by the person concerned, authorise replacement products to be imported before the defective goods are exported. Text Origin: Commission Proposal
Article 144(1), second subparagraph				
G 1570	In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import	In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import	In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import	In the event of such prior import of a replacement product, a guarantee shall be provided, covering the amount of the import

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	duty that would be payable should the defective goods not be exported in accordance with paragraph 2.	duty that would be payable should the defective goods not be exported in accordance with paragraph 2.	duty that would be payable should the defective goods not be exported in accordance with paragraph 2.	duty that would be payable should the defective goods not be exported in accordance with paragraph 2. Text Origin: Commission Proposal
Article 144(2)				
G 1571	2. The defective goods shall be exported within a period of 2 months from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.	2. The defective goods shall be exported within a period of 2 months from the date of acceptance by the customs authorities of the declaration for the release for free circulation of the replacement products.	2. The defective goods shall be exported within a period of 2 months from the date of ~~acceptance by the customs authorities of the declaration for~~ the release for free circulation of the replacement products.	2. The defective goods shall be exported within a period of 2 months from the date of ~~*acceptance by the customs authorities of the declaration for*~~ the release for free circulation of the replacement products. Text Origin: Council Mandate
Article 144(3)				
G 1572	3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation.	3. Where, in exceptional circumstances, the defective goods cannot be exported within the period referred to in paragraph 2, the customs authorities may grant an extension, of reasonable duration, of that period, upon justified application by the holder of the authorisation. Text Origin: Commission Proposal
Title IX				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1573	Title IX TARIF CLASSIFICATION, ORIGIN AND VALUE OF GOODS	Title IX TARIF CLASSIFICATION, ORIGIN AND VALUE OF GOODS	Title IX ~~TARIF~~**TARIFF** CLASSIFICATION, ORIGIN AND **CUSTOMS** VALUE OF GOODS	Title IX ~~*TARIF*~~***TARIFF*** CLASSIFICATION, ORIGIN AND ***CUSTOMS*** VALUE OF GOODS Text Origin: Council Mandate	G
Chapter 1						
G	1574	Chapter 1 Common Customs Tariff and tariff classification of goods	Chapter 1 Common Customs Tariff and tariff classification of goods	Chapter 1 Common Customs Tariff and tariff classification of goods	Chapter 1 Common Customs Tariff and tariff classification of goods Text Origin: Commission Proposal	G
Article 145						
G	1575	Article 145 Common Customs Tariff and customs surveillance	Article 145 Common Customs Tariff and customs surveillance	Article 145 Common Customs Tariff and customs surveillance	Article 145 Common Customs Tariff and customs surveillance Text Origin: Commission Proposal	G
Article 145(1), first subparagraph						
G	1576	1. Import and export duty due shall be based on the Common Customs Tariff.	1. Import and export duty due shall be based on the Common Customs Tariff.	1. Import and export duty due shall be based on the Common Customs Tariff.	1. Import and export duty due shall be based on the Common Customs Tariff. Text Origin: Commission Proposal	G
Article 145(1), second subparagraph						
G	1577	Other measures prescribed by Union provisions governing	Other measures prescribed by Union provisions governing	Other measures prescribed by Union provisions governing	Other measures prescribed by Union provisions governing	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.	specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.	specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.	specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods. Text Origin: Commission Proposal
Article 145(2)					
G	1578	2. The Common Customs Tariff shall comprise all of the following:	2. The Common Customs Tariff shall comprise all of the following:	2. The Common Customs Tariff shall comprise all of the following:	2. The Common Customs Tariff shall comprise all of the following: Text Origin: Commission Proposal
Article 145(2), point (a)					
G	1579	(a) the Combined Nomenclature of goods as laid down in Regulation (EEC) No 2658/87;	(a) the Combined Nomenclature of goods as laid down in Regulation (EEC) No 2658/87;	(a) the Combined Nomenclature of goods as laid down in Regulation (EEC) No 2658/87;	(a) the Combined Nomenclature of goods as laid down in Regulation (EEC) No 2658/87; Text Origin: Commission Proposal
Article 145(2), point (b)					
G	1580	(b) any other nomenclature which is wholly or partly based on the Combined Nomenclature, or which provides for further subdivisions to it, and which is established by Union provisions governing specific fields with a view to the application of tariff	(b) any other nomenclature which is wholly or partly based on the Combined Nomenclature, or which provides for further subdivisions to it, and which is established by Union provisions governing specific fields with a view to the application of tariff	(b) any other nomenclature which is wholly or partly based on the Combined Nomenclature, or which provides for further subdivisions to it, and which is established by Union provisions governing specific fields with a view to the application of tariff	(b) any other nomenclature which is wholly or partly based on the Combined Nomenclature, or which provides for further subdivisions to it, and which is established by Union provisions governing specific fields with a view to the application of tariff

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	measures relating to trade in goods;	measures relating to trade in goods;	measures relating to trade in goods;	measures relating to trade in goods; Text Origin: Commission Proposal
Article 145(2), point (c)				
G 1581	(c) the conventional or normal autonomous customs duty applicable to goods covered by the Combined Nomenclature;	(c) the conventional or normal autonomous customs duty applicable to goods covered by the Combined Nomenclature;	(c) the conventional or normal autonomous customs duty applicable to goods covered by the Combined Nomenclature;	(c) the conventional or normal autonomous customs duty applicable to goods covered by the Combined Nomenclature; Text Origin: Commission Proposal
Article 145(2), point (d)				
G 1582	(d) the preferential tariff measures contained in agreements which the Union has concluded with certain third countries or groups of third countries;	(d) the preferential tariff measures contained in agreements which the Union has concluded with certain third countries or groups of third countries;	(d) the preferential tariff measures contained in agreements which the Union has concluded with certain third countries or groups of third countries;	(d) the preferential tariff measures contained in agreements which the Union has concluded with certain third countries or groups of third countries; Text Origin: Commission Proposal
Article 145(2), point (e)				
G 1583	(e) preferential tariff measures adopted unilaterally by the Union in respect of certain third countries or groups of third countries;	(e) preferential tariff measures adopted unilaterally by the Union in respect of certain third countries or groups of third countries;	(e) preferential tariff measures adopted unilaterally by the Union in respect of certain third countries or groups of third countries;	(e) preferential tariff measures adopted unilaterally by the Union in respect of certain third countries or groups of third countries; Text Origin: Commission Proposal
Article 145(2), point (f)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1584	(f) autonomous measures providing for a reduction in, or exemption from, customs duty on certain goods;	(f) autonomous measures providing for a reduction in, or exemption from, customs duty on certain goods;	(f) autonomous measures providing for a reduction in, or exemption from, customs duty on certain goods;	(f) autonomous measures providing for a reduction in, or exemption from, customs duty on certain goods; G Text Origin: Commission Proposal
Article 145(2), point (g)				
G 1585	(g) favourable tariff treatment specified for certain goods, by reason of their nature or end-use, in the framework of measures referred to under points (c) to (f) or (h);	(g) favourable tariff treatment specified for certain goods, by reason of their nature or end-use, in the framework of measures referred to under points (c) to (f) or (h);	(g) favourable tariff treatment specified for certain goods, by reason of their nature or end-use, in the framework of measures referred to under points (c) to (f) or (h);	(g) favourable tariff treatment specified for certain goods, by reason of their nature or end-use, in the framework of measures referred to under points (c) to (f) or (h); G Text Origin: Commission Proposal
Article 145(2), point (h)				
G 1586	(h) other measures provided for by agricultural or commercial or other Union legislation that are based on the tariff classification of the goods, in particular, a provisional or definitive anti-dumping duty, countervailing duty or safeguard measure.	(h) other measures provided for by agricultural or commercial or other Union legislation that are based on the tariff classification of the goods, in particular, a provisional or definitive anti-dumping duty, countervailing duty or safeguard measure.	(h) other measures provided for by agricultural or commercial or other Union legislation that are based on the tariff classification of the goods, in particular, a provisional or definitive anti-dumping duty, countervailing duty or safeguard measure.	(h) other measures provided for by agricultural or commercial or other Union legislation that are based on the tariff classification of the goods, in particular, a provisional or definitive anti-dumping duty, countervailing duty or safeguard measure. G Text Origin: Commission Proposal
Article 145(3)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1587	3. Where the goods concerned fulfil the conditions included in the measures laid down in paragraph 2, points (d) to (g), these measures may apply instead of those provided for in point (c) of that paragraph. Such measures may be applied retrospectively, provided that the time-limits and conditions laid down in the relevant measure or in this Regulation are complied with and that:	3. Where the goods concerned fulfil the conditions included in the measures laid down in paragraph 2, points (d) to (g), these measures may apply instead of those provided for in point (c) of that paragraph. Such measures may be applied retrospectively, provided that the time-limits and conditions laid down in the relevant measure or in this Regulation are complied with and that:	3. Where the goods concerned fulfil the conditions included in the measures laid down in paragraph 2, points (d) to (g), these measures may apply instead of those provided for in point (c) of that paragraph. Such measures may be applied retrospectively, provided that the time-limits and conditions laid down in the relevant measure or in this Regulation are complied with and that:	3. Where the goods concerned fulfil the conditions included in the measures laid down in paragraph 2, points (d) to (g), these measures may apply instead of those provided for in point (c) of that paragraph. Such measures may be applied retrospectively, provided that the time-limits and conditions laid down in the relevant measure or in this Regulation are complied with and that: Text Origin: Commission Proposal	G
Article 145(3), point (a)						
G	1588	(a) insofar as the measures laid down in points (d) and (e) are concerned, they provide for such retrospective application;	(a) insofar as the measures laid down in points (d) and (e) are concerned, they provide for such retrospective application;	(a) insofar as the measures laid down in points (d) and (e) are concerned, they provide for such retrospective application;	(a) insofar as the measures laid down in points (d) and (e) are concerned, they provide for such retrospective application; Text Origin: Commission Proposal	G
Article 145(3), point (b)						
G	1589	(b) insofar as the measures laid down in point (d) are concerned, the third country or group of third countries also allow for such retrospective application.	(b) insofar as the measures laid down in point (d) are concerned, the third country or group of third countries also allow for such retrospective application.	(b) insofar as the measures laid down in point (d) are concerned, the third country or group of third countries also allow for such retrospective application.	(b) insofar as the measures laid down in point (d) are concerned, the third country or group of third countries also allow for such retrospective application.	G

Presidency

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 145(4), first subparagraph						
G	1590	4. Where application of the measures referred to in paragraph 2, points (d) to (g), or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, or other quotas, cease as soon as the specified volume of imports or exports is reached.	4. Where application of the measures referred to in paragraph 2, points (d) to (g), or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, or other quotas, cease as soon as the specified volume of imports or exports is reached.	4. Where application of the measures referred to in paragraph 2, points (d) to (g), or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, or other quotas, cease as soon as the specified volume of imports or exports is reached.	4. Where application of the measures referred to in paragraph 2, points (d) to (g), or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, or other quotas, cease as soon as the specified volume of imports or exports is reached. Text Origin: Commission Proposal	G
Article 145(4), second subparagraph						
G	1591	In the case of tariff ceilings such application shall cease by virtue of a legal act of the Union.	In the case of tariff ceilings such application shall cease by virtue of a legal act of the Union.	In the case of tariff ceilings such application shall cease by virtue of a legal act of the Union.	In the case of tariff ceilings such application shall cease by virtue of a legal act of the Union. Text Origin: Commission Proposal	G
Article 145(5)						
Y	1592	5. The customs authorities shall refuse the application of the simplified tariff for distance sales where they establish, based on relevant and objective data, that the distance sale of goods	5. The customs authorities shall refuse the application of the simplified tariff for distance sales where they establish, based on relevant and objective data, that the distance sale of goods	5. The customs authorities shall refuse the application of the simplified tariff for distance sales where they establish, based on relevant and objective data, that the distance sale of goods	Text Origin: Council Mandate	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		imported from third countries was intended for persons other than those referred to in Article 14(2)(a) VAT Directive.	imported from third countries was intended for persons other than those referred to in Article 14(2)(a) VAT Directive.	imported from third countries was intended for persons other than those referred to in Article ~~14(2)(a) VAT~~**14 (4) point (2)(a) of** Directive **2006/112/EC** .		
Article 145(6)						
Y	1593	6. The Commission may subject to customs surveillance the release for free circulation, the export and the placement under certain special procedures of goods, for the purposes referred to in Article 31(4).	6. The Commission may subject to customs surveillance the release for free circulation, the export and the placement under certain special procedures of goods, for the purposes referred to in Article 31(4).	6. The Commission may subject to customs surveillance the release for free circulation, the export and the placement under certain special procedures of goods, for the purposes referred to in Article 31(4) **point (b)**.		Y
Article 145(7)						
G	1594	7. The Commission shall adopt, by means of implementing acts, the measures on the uniform management of the tariff and other quotas and the tariff and other ceilings referred to in paragraph 4, and on the management of the customs surveillance referred to in paragraph 6. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall adopt, by means of implementing acts, the measures on the uniform management of the tariff and other quotas and the tariff and other ceilings referred to in paragraph 4, and on the management of the customs surveillance referred to in paragraph 6. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall adopt, by means of implementing acts, the measures on the uniform management of the tariff and other quotas and the tariff and other ceilings referred to in paragraph 4, and on the management of the customs surveillance referred to in paragraph 6. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	7. The Commission shall adopt, by means of implementing acts, the measures on the uniform management of the tariff and other quotas and the tariff and other ceilings referred to in paragraph 4, and on the management of the customs surveillance referred to in paragraph 6. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 146						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1595	Article 146 Tariff classification of goods	Article 146 Tariff classification of goods	Article 146 Tariff classification of goods	Article 146 Tariff classification of goods Text Origin: Commission Proposal
Article 146(1)				
1596	1. For the application of the Common Customs Tariff, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature under which those goods are to be classified.	1. For the application of the Common Customs Tariff, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature under which those goods are to be classified.	1. For the application of the Common Customs Tariff, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature under which those goods are to be classified.	1. For the application of the Common Customs Tariff, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature under which those goods are to be classified. Text Origin: Commission Proposal
Article 146(2)				
1597	2. For the application of non-tariff measures, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature, or of any other nomenclature which is established by Union provisions and which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, under which those goods are to be classified.	2. For the application of non-tariff measures, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature, or of any other nomenclature which is established by Union provisions and which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, under which those goods are to be classified.	2. For the application of non-tariff measures, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature, or of any other nomenclature which is established by Union provisions and which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, under which those goods are to be classified.	2. For the application of non-tariff measures, tariff classification of goods shall consist in the determination of one of the subheadings or further subdivisions of the Combined Nomenclature, or of any other nomenclature which is established by Union provisions and which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, under which those goods are to be classified.

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					Text Origin: Commission Proposal
Article 146(3)					
G	1598	3. The subheading or further subdivision determined in accordance with paragraphs 1 and 2 shall be used for the purpose of applying the measures linked to that subheading.	3. The subheading or further subdivision determined in accordance with paragraphs 1 and 2 shall be used for the purpose of applying the measures linked to that subheading.	3. The subheading or further subdivision determined in accordance with paragraphs 1 and 2 shall be used for the purpose of applying the measures linked to that subheading.	3. The subheading or further subdivision determined in accordance with paragraphs 1 and 2 shall be used for the purpose of applying the measures linked to that subheading. Text Origin: Commission Proposal
Article 146(4), first subparagraph					
G	1599	4. The Commission may, by means of implementing acts, determine the tariff classification of goods in accordance with paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission may, by means of implementing acts, determine the tariff classification of goods in accordance with paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission may, by means of implementing acts, determine the tariff classification of goods in accordance with paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission may, by means of implementing acts, determine the tariff classification of goods in accordance with paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 146(4), second subparagraph					
G	1600	On duly justified imperative grounds of urgency related to the need to rapidly ensure the correct and uniform application of the	On duly justified imperative grounds of urgency related to the need to rapidly ensure the correct and uniform application of the	On duly justified imperative grounds of urgency related to the need to rapidly ensure the correct and uniform application of the	On duly justified imperative grounds of urgency related to the need to rapidly ensure the correct and uniform application of the

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		Combined Nomenclature, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	Combined Nomenclature, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	Combined Nomenclature, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	Combined Nomenclature, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5). Text Origin: Commission Proposal	
Chapter 2						
G	1601	Chapter 2 Origin of goods	Chapter 2 Origin of goods	Chapter 2 Origin of goods	Chapter 2 Origin of goods Text Origin: Commission Proposal	G
Article 147						
G	1602	Article 147 Non-preferential origin	Article 147 Non-preferential origin	Article 147 Non-preferential origin	Article 147 Non-preferential origin Text Origin: Commission Proposal	G
Article 147, first paragraph						
G	1603	The rules for the determination of the non-preferential origin of goods in Articles 148 and 149 shall be used for applying the following:	The rules for the determination of the non-preferential origin of goods in Articles 148 and 149 shall be used for applying the following:	The rules for the determination of the non-preferential origin of goods in Articles 148 and 149 shall be used for applying the following:	The rules for the determination of the non-preferential origin of goods in Articles 148 and 149 shall be used for applying the following: Text Origin: Commission Proposal	G
Article 147, first paragraph, point (a)						

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1604	(a) the Common Customs Tariff, except for the measures referred to in Article 145(2), points (d) and (e);	(a) the Common Customs Tariff, except for the measures referred to in Article 145(2), points (d) and (e);	(a) the Common Customs Tariff, except for the measures referred to in Article 145(2), points (d) and (e);	(a) the Common Customs Tariff, except for the measures referred to in Article 145(2), points (d) and (e); Text Origin: Commission Proposal
Article 147, first paragraph, point (b)				
1605	(b) measures, other than tariff measures, established by Union provisions governing specific fields relating to trade in goods; and	(b) measures, other than tariff measures, established by Union provisions governing specific fields relating to trade in goods; and	(b) measures, other than tariff measures, established by Union provisions governing specific fields relating to trade in goods; and	(b) measures, other than tariff measures, established by Union provisions governing specific fields relating to trade in goods; and Text Origin: Commission Proposal
Article 147, first paragraph, point (c)				
1606	(c) other Union measures relating to the origin of goods.	(c) other Union measures relating to the origin of goods.	(c) other Union measures relating to the origin of goods.	(c) other Union measures relating to the origin of goods. Text Origin: Commission Proposal
Article 148				
1607	Article 148 Acquisition of origin	Article 148 Acquisition of origin	Article 148 Acquisition of **non-preferential** origin	Article 148 Acquisition of ***non-preferential*** origin Text Origin: Council Mandate
Article 148(1)				
1608	1. Goods wholly obtained in a single country or territory shall	1. Goods wholly obtained in a single country or territory shall	1. Goods wholly obtained in a single country or territory shall	1. Goods wholly obtained in a single country or territory shall

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	be regarded as having their origin in that country or territory.	be regarded as having their origin in that country or territory.	be regarded as having their origin in that country or territory.	be regarded as having their origin in that country or territory. Text Origin: Commission Proposal
Article 148(2)				
G 1609	2. Goods the production of which involves more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.	2. Goods the production of which involves more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.	2. Goods the production of which involves more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.	2. Goods the production of which involves more than one country or territory shall be deemed to originate in the country or territory where they underwent their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture. Text Origin: Commission Proposal G
Article 148(3)				
G 1610	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by laying down the rules under which goods, whose determination of non-preferential origin is required for the purposes of applying the Union measures referred to in Article 147, are considered as	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by laying down the rules under which goods, whose determination of non-preferential origin is required for the purposes of applying the Union measures referred to in Article 147, are considered as	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by laying down the rules under which goods, whose determination of non-preferential origin is required for the purposes of applying the Union measures referred to in Article 147, are considered as	3. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by laying down the rules under which goods, whose determination of non-preferential origin is required for the purposes of applying the Union measures referred to in Article 147, are considered as G

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	wholly obtained in a single country or territory or to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture in a country or territory, in accordance with paragraphs 1 and 2 of this Article.	wholly obtained in a single country or territory or to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture in a country or territory, in accordance with paragraphs 1 and 2 of this Article.	wholly obtained in a single country or territory or to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture in a country or territory, in accordance with paragraphs 1 and 2 of this Article.	wholly obtained in a single country or territory or to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture in a country or territory, in accordance with paragraphs 1 and 2 of this Article. Text Origin: Commission Proposal
Article 149				
G 1611	Article 149 Proof of non-preferential origin	Article 149 Proof of non-preferential origin	Article 149 Proof of non-preferential origin	Article 149 Proof of non-preferential origin Text Origin: Commission Proposal
Article 149(1)				
G 1612	1. Where the importer has indicated an origin of the goods pursuant to the customs legislation, the customs authorities may require a proof of origin of the goods.	1. Where the importer has indicated an origin of the goods pursuant to the customs legislation, the customs authorities may require a proof of origin of the goods.	1. Where the importer has indicated an origin of the goods pursuant to the customs legislation, the customs authorities may require ~~a proof of~~**the importer to prove the** origin of the goods.	1. Where the importer has indicated an origin of the goods pursuant to the customs legislation, the customs authorities may require ~~*a proof of*~~***the importer to prove the*** origin of the goods. Text Origin: Council Mandate
Article 149(2)				

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G	1613	2. Where a proof of origin of goods is provided pursuant to the customs legislation or other Union legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant Union legislation.	2. Where a proof of origin of goods is provided pursuant to the customs legislation or other Union legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant Union legislation.	2. Where a proof of origin of goods is provided pursuant to the customs legislation or other Union legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant Union legislation.	2. Where a proof of origin of goods is provided pursuant to the customs legislation or other Union legislation governing specific fields, the customs authorities may, in the event of reasonable doubt, require any additional evidence needed in order to ensure that the indication of origin complies with the rules laid down by the relevant Union legislation. Text Origin: Commission Proposal	G
	Article 149(3)					
G	1614	3. Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.	3. Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.	3. Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.	3. Where the exigencies of trade so require, a document proving origin may be issued in the Union in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation. Text Origin: Commission Proposal	G
	Article 149(4)					
Y	1615	4. Where the importer has opted to apply the simplified tariff	4. Where the importer has opted to apply the simplified tariff	~~4. Where the importer has opted to apply the simplified tariff~~		Y

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	treatment for distance sales as referred to in Article 156(2), the customs authorities shall not require the importer to prove the origin of the goods.	treatment for distance sales as referred to in Article 156(2), the customs authorities shall not require the importer to prove the origin of the goods.	~~treatment for distance sales as referred to in Article 156(2), the customs authorities shall not require the importer to prove the origin of the goods.~~	
Article 149(5)				
G 1616	5. The Commission shall adopt, by means of implementing acts, the procedural rules for the provision and verification of a proof of origin. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the procedural rules for the provision and verification of a proof of origin. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the procedural rules for the provision and verification of a proof of origin. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall adopt, by means of implementing acts, the procedural rules for the provision and verification of a proof of origin. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 150				
G 1617	Article 150 Preferential origin of goods	Article 150 Preferential origin of goods	Article 150 Preferential origin of goods	Article 150 Preferential origin of goods Text Origin: Commission Proposal
Article 150(1)				
G 1618	1. In order to benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures, goods shall comply with the rules	1. In order to benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures, goods shall comply with the rules	1. In order to benefit from the measures referred to in Article 145(2), points (d) ~~and~~**or** (e), or from non-tariff preferential measures, goods shall comply with the rules on preferential origin	1. In order to benefit from the measures referred to in Article 145(2), points (d) ~~and~~***or*** (e), or from non-tariff preferential measures, goods shall comply with the rules on preferential origin

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	on preferential origin referred to in paragraphs 2 to 5 of this Article.	on preferential origin referred to in paragraphs 2 to 5 of this Article.	referred to in paragraphs 2 to 5 of this Article.	referred to in paragraphs 2 to 5 of this Article. Text Origin: Council Mandate
Article 150(2)				
G 1619	2. In the case of goods benefiting from preferential measures contained in agreements, which the Union has concluded with certain third countries or with groups of such countries, the rules on preferential origin shall be laid down in those agreements.	2. In the case of goods benefiting from preferential measures contained in agreements, which the Union has concluded with certain third countries or with groups of such countries, the rules on preferential origin shall be laid down in those agreements.	2. In the case of goods benefiting from preferential measures contained in agreements, which the Union has concluded with certain third countries or with groups of such countries, the rules on preferential origin shall be laid down in those agreements.	2. In the case of goods benefiting from preferential measures contained in agreements, which the Union has concluded with certain third countries or with groups of such countries, the rules on preferential origin shall be laid down in those agreements. Text Origin: Commission Proposal
Article 150(3)				
G 1620	3. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement this Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly obtained or on the	3. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement this Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly obtained or on the	~~3. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement this Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly obtained or on the~~	~~*3. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement this Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly*~~

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		criterion that goods result from sufficient processing or working	criterion that goods result from sufficient processing or working	~~criterion that goods result from sufficient processing or working~~ ***[Moved to paragraph 10a]***	~~*obtained or on the criterion that goods result from sufficient processing or working*~~ ***[Moved to paragraph 10a]*** Text Origin: Council Mandate
Article 150(4)					
G	1621	4. In the case of goods benefiting from preferential measures applicable in trade between the customs territory of the Union and Ceuta and Melilla, as contained in Protocol 2 to the 1985 Act of Accession, the rules on preferential origin shall be adopted in accordance with Article 9 of that Protocol.	4. In the case of goods benefiting from preferential measures applicable in trade between the customs territory of the Union and Ceuta and Melilla, as contained in Protocol 2 to the 1985 Act of Accession, the rules on preferential origin shall be adopted in accordance with Article 9 of that Protocol.	4. In the case of goods benefiting from preferential measures applicable in trade between the customs territory of the Union and Ceuta and Melilla, as contained in Protocol 2 to the 1985 Act of Accession, the rules on preferential origin shall be adopted in accordance with Article 9 of that Protocol.	4. In the case of goods benefiting from preferential measures applicable in trade between the customs territory of the Union and Ceuta and Melilla, as contained in Protocol 2 to the 1985 Act of Accession, the rules on preferential origin shall be adopted in accordance with Article 9 of that Protocol. Text Origin: Commission Proposal
Article 150(5)					
G	1622	5. In the case of goods benefiting from preferential measures contained in preferential arrangements in favour of the overseas countries and territories associated with the Union, the rules on preferential origin shall be adopted in accordance with Article 203 TFEU.	5. In the case of goods benefiting from preferential measures contained in preferential arrangements in favour of the overseas countries and territories associated with the Union, the rules on preferential origin shall be adopted in accordance with Article 203 TFEU.	5. In the case of goods benefiting from preferential measures contained in preferential arrangements in favour of the overseas countries and territories associated with the Union, the rules on preferential origin shall be adopted in accordance with Article 203 TFEU.	5. In the case of goods benefiting from preferential measures contained in preferential arrangements in favour of the overseas countries and territories associated with the Union, the rules on preferential origin shall be adopted in accordance with Article 203 TFEU.

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					Text Origin: Commission Proposal
Article 150(6), first subparagraph					
G	1623	6. Upon its own initiative or at the request of a beneficiary country or territory, the Commission may, for certain goods, grant that country or territory a temporary derogation from the rules on preferential origin referred to in paragraph 3.	6. Upon its own initiative or at the request of a beneficiary country or territory, the Commission may, for certain goods, grant that country or territory a temporary derogation from the rules on preferential origin referred to in paragraph 3.	6. Upon its own initiative or at the request of a beneficiary country or territory, the Commission may, for certain goods, grant that country or territory a temporary derogation from the rules on preferential origin referred to in paragraph 3.	6. Upon its own initiative or at the request of a beneficiary country or territory, the Commission may, for certain goods, grant that country or territory a temporary derogation from the rules on preferential origin referred to in paragraph 3. Text Origin: Commission Proposal
Article 150(6), second subparagraph					
G	1624	The temporary derogation shall be justified by one of the following reasons:	The temporary derogation shall be justified by one of the following reasons:	The temporary derogation shall be justified by one of the following reasons:	The temporary derogation shall be justified by one of the following reasons: Text Origin: Commission Proposal
Article 150(6), second subparagraph, point (a)					
G	1625	(a) internal or external factors temporarily deprive the beneficiary country or territory of the ability to comply with the rules on preferential origin;	(a) internal or external factors temporarily deprive the beneficiary country or territory of the ability to comply with the rules on preferential origin;	(a) internal or external factors temporarily deprive the beneficiary country or territory of the ability to comply with the rules on preferential origin;	(a) internal or external factors temporarily deprive the beneficiary country or territory of the ability to comply with the rules on preferential origin; Text Origin: Commission Proposal
Article 150(6), second subparagraph, point (b)					

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1626	(b) the beneficiary country or territory requires time to prepare itself to comply with those rules.	(b) the beneficiary country or territory requires time to prepare itself to comply with those rules.	(b) the beneficiary country or territory requires time to prepare itself to comply with those rules.	(b) the beneficiary country or territory requires time to prepare itself to comply with those rules. Text Origin: Commission Proposal
Article 150(7)				
1627	7. A request for derogation shall be made to the Commission by the beneficiary country or territory concerned. The request shall state the reasons, as indicated in the second subparagraph, why derogation is required and shall contain appropriate supporting documents.	7. A request for derogation shall be made to the Commission by the beneficiary country or territory concerned. The request shall state the reasons, as indicated in the second subparagraph, why derogation is required and shall contain appropriate supporting documents.	7. A request for derogation shall be made to the Commission by the beneficiary country or territory concerned. The request shall state the reasons, as indicated in the second subparagraph **of paragraph 6, why the**~~, why~~ derogation is required and shall contain **the** appropriate supporting documents.	7. A request for derogation shall be made to the Commission by the beneficiary country or territory concerned. The request shall state the reasons, as indicated in the second subparagraph ***of paragraph 6, why the***~~, why~~ derogation is required and shall contain ***the*** appropriate supporting documents. Text Origin: Council Mandate
Article 150(8)				
1628	8. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country or territory to achieve compliance with the rules.	8. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country or territory to achieve compliance with the rules.	8. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country or territory to achieve compliance with the rules.	8. The temporary derogation shall be limited to the duration of the effects of the internal or external factors giving rise to it or the length of time needed for the beneficiary country or territory to achieve compliance with the rules. Text Origin: Commission Proposal
Article 150(9)				

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G	1629	9. Where a derogation is granted, the beneficiary country or territory concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.	9. Where a derogation is granted, the beneficiary country or territory concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.	9. Where a derogation is granted, the beneficiary country or territory concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted.	9. Where a derogation is granted, the beneficiary country or territory concerned shall comply with any requirements laid down as to information to be provided to the Commission concerning the use of the derogation and the management of the quantities for which the derogation is granted. Text Origin: Commission Proposal	G
	Article 150(10)					
Y	1630	10. Where the importer has opted to apply the simplified tariff treatment for distance sales, the importer may not benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.	10. Where the importer has opted to apply the simplified tariff treatment for distance sales, the importer may not benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.	**[10.]**~~10.~~ **[**Where the importer has opted to apply the simplified tariff treatment for distance sales, the importer may not benefit from the measures referred to in Article 145(2), points (d) and (e), or from non-tariff preferential measures.**]**		Y
	Article 150(10a)					
G	1630a			**10a. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement**	***10a. In the case of goods benefiting from preferential measures adopted unilaterally by the Union in respect of certain third countries or groups of such countries, other than those referred to in paragraph 5, the Commission shall adopt delegated acts in accordance with Article 261 to supplement this***	G

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				this Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly obtained or on the criterion that goods result from sufficient processing or working ***[Moved from paragraph 3]***	***Regulation by laying down rules on preferential origin. Those rules shall be based either on the criterion that goods are wholly obtained or on the criterion that goods result from sufficient processing or working*** ***[Moved from paragraph 3]*** Text Origin: Council Mandate	
Article 150(11), first subparagraph						
G	1631	11. The Commission shall adopt by means of implementing acts:	11. The Commission shall adopt by means of implementing acts:	11. The Commission shall adopt by means of implementing acts:	11. The Commission shall adopt by means of implementing acts: Text Origin: Commission Proposal	G
Article 150(11), first subparagraph, point (a)						
G	1632	(a) the procedural rules on the preferential origin of goods for the purposes of the measures referred to in paragraph 1;	(a) the procedural rules on the preferential origin of goods for the purposes of the measures referred to in paragraph 1;	(a) the procedural rules on the preferential origin of goods for the purposes of the measures referred to in paragraph 1;	(a) the procedural rules on the preferential origin of goods for the purposes of the measures referred to in paragraph 1; Text Origin: Commission Proposal	G
Article 150(11), first subparagraph, point (b)						
G	1633	(b) a measure granting a beneficiary country or territory the temporary derogation referred to in paragraph 6.	(b) a measure granting a beneficiary country or territory the temporary derogation referred to in paragraph 6.	(b) a measure granting a beneficiary country or territory the temporary derogation referred to in paragraph 6.	(b) a measure granting a beneficiary country or territory the temporary derogation referred to in paragraph 6.	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 150(11), second subparagraph				
1634	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 151				
1635	Article 151 Determination of origin of specific goods	Article 151 Determination of origin of specific goods	Article 151 Determination of origin of specific goods	Article 151 Determination of origin of specific goods Text Origin: Commission Proposal
Article 151, first paragraph				
1636	The Commission may, by means of implementing acts, adopt measures to determine the origin of specific goods in accordance with the rules of origin applicable to those goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	The Commission may, by means of implementing acts, adopt measures to determine the origin of specific goods in accordance with the rules of origin applicable to those goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	The Commission may, by means of implementing acts, adopt measures to determine the origin of specific goods in accordance with the rules of origin applicable to those goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	The Commission may, by means of implementing acts, adopt measures to determine the origin of specific goods in accordance with the rules of origin applicable to those goods. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 151, second paragraph					
1637	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules of origin, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules of origin, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules of origin, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules of origin, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5). Text Origin: Commission Proposal	
Chapter 3					
1638	Chapter 3 Value of goods for customs purposes	Chapter 3 Value of goods for customs purposes	Chapter 3 Value of goods for customs purposes	Chapter 3 Value of goods for customs purposes Text Origin: Commission Proposal	
Article 152					
1639	Article 152 Scope	Article 152 Scope	Article 152 Scope	Article 152 Scope Text Origin: Commission Proposal	
Article 152, first paragraph					
1640	The customs value of goods, for the purposes of applying the Common Customs Tariff and non-	The customs value of goods, for the purposes of applying the Common Customs Tariff and non-	The customs value of goods, for the purposes of applying the Common Customs Tariff and non-	The customs value of goods, for the purposes of applying the Common Customs Tariff and non-	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	tariff measures laid down by Union provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 153 and 157.	tariff measures laid down by Union provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 153 and 157.	tariff measures laid down by Union provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 153 and 157.	tariff measures laid down by Union provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 153 and 157. Text Origin: Commission Proposal
Article 153				
G 1641	Article 153 Method of customs valuation based on the transaction value	Article 153 Method of customs valuation based on the transaction value	Article 153 Method of customs valuation based on the transaction value	Article 153 Method of customs valuation based on the transaction value Text Origin: Commission Proposal
Article 153(1)				
G 1642	1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted in accordance with Articles 154 and 155.	1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted in accordance with Articles 154 and 155.	1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted in accordance with Articles 154 and 155.	1. The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted in accordance with Articles 154 and 155. Text Origin: Commission Proposal
Article 153(2)				
G 1643	2. The price actually paid or payable shall be the total payment	2. The price actually paid or payable shall be the total payment	2. The price actually paid or payable shall be the total payment	2. The price actually paid or payable shall be the total payment

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		made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods.	made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods.	made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods.	made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods. Text Origin: Commission Proposal
Article 153(3)					
G	1644	3. The transaction value shall apply provided that all of the following conditions are fulfilled:	3. The transaction value shall apply provided that all of the following conditions are fulfilled:	3. The transaction value shall apply provided that all of the following conditions are fulfilled:	3. The transaction value shall apply provided that all of the following conditions are fulfilled: Text Origin: Commission Proposal
Article 153(3), point (a)					
G	1645	(a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:	(a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:	(a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:	(a) there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following: Text Origin: Commission Proposal
Article 153(3), point (a)(i)					
G	1646	(i) restrictions imposed or required by a law or by the public authorities in the Union;	(i) restrictions imposed or required by a law or by the public authorities in the Union;	(i) restrictions imposed or required by a law or by the public authorities in the Union;	(i) restrictions imposed or required by a law or by the public authorities in the Union; Text Origin: Commission Proposal

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Article 153(3), point (a)(ii)				
G 1647	(ii) limitations of the geographical area in which the goods may be resold;	(ii) limitations of the geographical area in which the goods may be resold;	(ii) limitations of the geographical area in which the goods may be resold;	(ii) limitations of the geographical area in which the goods may be resold; Text Origin: Commission Proposal
Article 153(3), point (a)(iii)				
G 1648	(iii) restrictions which do not substantially affect the customs value of the goods;	(iii) restrictions which do not substantially affect the customs value of the goods;	(iii) restrictions which do not substantially affect the customs value of the goods;	(iii) restrictions which do not substantially affect the customs value of the goods; Text Origin: Commission Proposal
Article 153(3), point (b)				
G 1649	(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;	(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;	(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;	(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued; Text Origin: Commission Proposal
Article 153(3), point (c)				
G 1650	(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;	(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;	(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;	(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;

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					Text Origin: Commission Proposal	
Article 153(3), point (d)						
G	1651	(d) the buyer and seller are not related or the relationship did not influence the price.	(d) the buyer and seller are not related or the relationship did not influence the price.	(d) the buyer and seller are not related or the relationship did not influence the price.	(d) the buyer and seller are not related or the relationship did not influence the price. Text Origin: Commission Proposal	G
Article 153(4)						
G	1652	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with paragraphs 1 and 2, including those for adjusting the price actually paid or payable, and for the application of the conditions referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with paragraphs 1 and 2, including those for adjusting the price actually paid or payable, and for the application of the conditions referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with paragraphs 1 and 2, including those for adjusting the price actually paid or payable, and for the application of the conditions referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with paragraphs 1 and 2, including those for adjusting the price actually paid or payable, and for the application of the conditions referred to in paragraph 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 153a						
Y	1652a			**Article 153a** **Transaction value for goods purchased in distance sales**		Y

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Article 153a(1)						
Y	1652b			**1. The transaction value for goods purchased in distance sale as referred to in Article 5(47) shall be determined on the basis of that sale.**		Y
Article 153a(2)						
Y	1652c			**2. Where the goods are purchased in distance sale not before they were brought into the customs territory of the Union but while placed under the warehousing customs procedure as referred to in Article 122a, the transaction value shall be determined on the basis of that sale.**		Y
Article 154						
G	1653	Article 154 Elements of the transaction value	Article 154 Elements of the transaction value	Article 154 Elements of the transaction value	Article 154 Elements of the transaction value Text Origin: Commission Proposal	G
Article 154(1)						
G	1654	1. In determining the customs value under Article 153, the price actually paid or payable for the imported goods shall be supplemented by:	1. In determining the customs value under Article 153, the price actually paid or payable for the imported goods shall be supplemented by:	1. In determining the customs value under Article 153, the price actually paid or payable for the imported goods shall be supplemented by:	1. In determining the customs value under Article 153, the price actually paid or payable for the imported goods shall be supplemented by:	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 154(1), point (a)					
G	1655	(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:	(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:	(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:	(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods: Text Origin: Commission Proposal
Article 154(1), point (a)(i)					
G	1656	(i) commissions and brokerage, except buying commissions;	(i) commissions and brokerage, except buying commissions;	(i) commissions and brokerage, except buying commissions;	(i) commissions and brokerage, except buying commissions; Text Origin: Commission Proposal
Article 154(1), point (a)(ii)					
G	1657	(ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and	(ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and	(ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and	(ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and Text Origin: Commission Proposal
Article 154(1), point (a)(iii)					
G	1658	(iii) the cost of packing, whether for labour or materials;	(iii) the cost of packing, whether for labour or materials;	(iii) the cost of packing, whether for labour or materials;	(iii) the cost of packing, whether for labour or materials;

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				Text Origin: Commission Proposal
Article 154(1), point (b)				
G 1659	(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:	(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:	(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:	(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable: Text Origin: Commission Proposal
Article 154(1), point (b)(i)				
G 1660	(i) materials, components, parts and similar items incorporated into the imported goods;	(i) materials, components, parts and similar items incorporated into the imported goods;	(i) materials, components, parts and similar items incorporated into the imported goods;	(i) materials, components, parts and similar items incorporated into the imported goods; Text Origin: Commission Proposal
Article 154(1), point (b)(ii)				
G 1661	(ii) tools, dies, moulds and similar items used in the production of the imported goods;	(ii) tools, dies, moulds and similar items used in the production of the imported goods;	(ii) tools, dies, moulds and similar items used in the production of the imported goods;	(ii) tools, dies, moulds and similar items used in the production of the imported goods; Text Origin: Commission Proposal

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Article 154(1), point (b)(iii)				
G 1662	(iii) materials consumed in the production of the imported goods; and	(iii) materials consumed in the production of the imported goods; and	(iii) materials consumed in the production of the imported goods; and	(iii) materials consumed in the production of the imported goods; and Text Origin: Commission Proposal
Article 154(1), point (b)(iv)				
G 1663	(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods;	(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods;	(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods;	(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods; Text Origin: Commission Proposal
Article 154(1), point (c)				
G 1664	(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;	(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;	(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;	(c) royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable; Text Origin: Commission Proposal
Article 154(1), point (d)				

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G 1665	(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and	(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and	(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and	(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and Text Origin: Commission Proposal
Article 154(1), point (e)				
G 1666	(e) the following costs up to the place where goods are brought into the customs territory of the Union:	(e) the following costs up to the place where goods are brought into the customs territory of the Union:	(e) the following costs up to the place where goods are brought into the customs territory of the Union:	(e) the following costs up to the place where goods are brought into the customs territory of the Union: Text Origin: Commission Proposal
Article 154(1), point (e)(i)				
G 1667	(i) the cost of transport and insurance of the imported goods; and	(i) the cost of transport and insurance of the imported goods; and	(i) the cost of transport and insurance of the imported goods; and	(i) the cost of transport and insurance of the imported goods; and Text Origin: Commission Proposal
Article 154(1), point (e)(ii)				
G 1668	(ii) loading and handling charges associated with the transport of the imported goods.	(ii) loading and handling charges associated with the transport of the imported goods.	(ii) loading**, unloading** and handling charges associated with the transport of the imported goods.	(ii) loading***, unloading*** and handling charges associated with the transport of the imported goods. Text Origin: Council Mandate
Article 154(2)				

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G	1669	2. Additions to the price actually paid or payable, pursuant to paragraph 1, shall be made only on the basis of objective and quantifiable data.	2. Additions to the price actually paid or payable, pursuant to paragraph 1, shall be made only on the basis of objective and quantifiable data.	2. Additions to the price actually paid or payable, pursuant to paragraph 1, shall be made only on the basis of objective and quantifiable data.	2. Additions to the price actually paid or payable, pursuant to paragraph 1, shall be made only on the basis of objective and quantifiable data. Text Origin: Commission Proposal	G
Article 154(3)						
G	1670	3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.	3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.	3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.	3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article. Text Origin: Commission Proposal	G
Article 154(4)						
G	1671	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G

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Article 155				
1672	Article 155 Elements not to be included in the customs value	Article 155 Elements not to be included in the customs value	Article 155 Elements not to be included in the customs value	Article 155 Elements not to be included in the customs value Text Origin: Commission Proposal
Article 155(1)				
1673	1. In determining the customs value under Article 153, none of the following shall be included:	1. In determining the customs value under Article 153, none of the following shall be included:	1. In determining the customs value under Article 153, none of the following shall be included:	1. In determining the customs value under Article 153, none of the following shall be included: Text Origin: Commission Proposal
Article 155(1), point (a)				
1674	(a) the cost of transport of the imported goods after their entry into the customs territory of the Union;	(a) the cost of transport of the imported goods after their entry into the customs territory of the Union;	(a) the cost of transport of the imported goods after their entry into the customs territory of the Union;	(a) the cost of transport of the imported goods after their entry into the customs territory of the Union; Text Origin: Commission Proposal
Article 155(1), point (b)				
1675	(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment;	(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment;	(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment;	(b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment;

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				Text Origin: Commission Proposal
Article 155(1), point (c)				
1676	(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled:	(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled:	(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled:	(c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled: Text Origin: Commission Proposal
Article 155(1), point (c)(i)				
1677	(i) such goods are actually sold at the price declared as the price actually paid or payable;	(i) such goods are actually sold at the price declared as the price actually paid or payable;	(i) such goods are actually sold at the price declared as the price actually paid or payable;	(i) such goods are actually sold at the price declared as the price actually paid or payable; Text Origin: Commission Proposal
Article 155(1), point (c)(ii)				
1678	(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the	(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the	(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the	(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the

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	country where, and at the time when, the finance was provided;	country where, and at the time when, the finance was provided;	country where, and at the time when, the finance was provided;	country where, and at the time when, the finance was provided; Text Origin: Commission Proposal
Article 155(1), point (d)				
G 1679	(d) charges for the right to reproduce the imported goods in the Union; buying commissions;	(d) charges for the right to reproduce the imported goods in the Union; buying commissions;	~~(d)~~ **(d)** charges for the right to reproduce the imported goods in the Union; **(da)** buying commissions;	(d) charges for the right to reproduce the imported goods in the Union; ~~*buying commissions;*~~
Article 155(1), point (da)				
G 1679a				***(da) buying commissions;***
Article 155(1), point (e)				
G 1680	(e) import duties or other charges payable in the Union by reason of the import or sale of the goods;	(e) import duties or other charges payable in the Union by reason of the import or sale of the goods;	(e) import duties or other charges payable in the Union by reason of the import or sale of the goods;	(e) import duties or other charges payable in the Union by reason of the import or sale of the goods; Text Origin: Commission Proposal
Article 155(1), point (f)				
G 1681	(f) notwithstanding Article 154(1), point (c), payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Union of the goods.	(f) notwithstanding Article 154(1), point (c), payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Union of the goods.	(f) notwithstanding Article 154(1), point (c), payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Union of the goods.	(f) notwithstanding Article 154(1), point (c), payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Union of the goods.

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					Text Origin: Commission Proposal	
Article 155(2)						
G	1682	2. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	2. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value in accordance with this Article, including those for adjusting the price actually paid or payable. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 156						
G	1683	Article 156 Simplifications	Article 156 Simplifications	Article 156 Simplifications	Article 156 Simplifications Text Origin: Commission Proposal	G
Article 156(1)						
Y	1684	1. The customs authorities may, upon application, authorise that the following amounts be determined on the basis of specific criteria, where they are not quantifiable on the date on which	1. The customs authorities may, upon application, authorise that the following amounts be determined on the basis of specific criteria, where they are not quantifiable on the date on which	1. The customs authorities may, upon application, authorise that the following amounts be determined on the basis of specific criteria, where they are not quantifiable on the date on which the customs declaration is		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		the customs declaration is accepted:	the customs declaration is accepted:	accepted **or on the date on which the data must be available to the customs authorities**:		
Article 156(1), point (a)						
G	1685	(a) amounts which are to be included in the customs value in accordance with Article 153(2); and	(a) amounts which are to be included in the customs value in accordance with Article 153(2); and	(a) amounts which are to be included in the customs value in accordance with Article 153(2); and	(a) amounts which are to be included in the customs value in accordance with Article 153(2); and Text Origin: Commission Proposal	G
Article 156(1), point (b)						
G	1686	(b) the amounts referred to in Articles 154 and 155.	(b) the amounts referred to in Articles 154 and 155.	(b) the amounts referred to in Articles 154 and 155.	(b) the amounts referred to in Articles 154 and 155. Text Origin: Commission Proposal	G
Article 156(2)						
Y	1687	2. Where the importer has opted to apply the simplified tariff treatment for distance sales, Article 155(1), point (a), shall not apply and both the costs of transport of the imported goods up to the place where goods are brought into the customs territory of the Union and the costs of transport after their entry into that territory, shall be included in the customs value.	2. Where the importer has opted to apply the simplified tariff treatment for distance sales, Article 155(1), point (a), shall not apply and both the costs of transport of the imported goods up to the place where goods are brought into the customs territory of the Union and the costs of transport after their entry into that territory, shall be included in the customs value.	**[2.]**~~2.~~ **[**Where the importer has opted to apply the simplified tariff treatment for distance sales, Article 155(1), point (a), shall not apply and both the costs of transport of the imported goods up to the place where goods are brought into the customs territory of the Union and the costs of transport after their entry into that territory, shall be included in the customs value.**]**		Y
Article 156(3)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G 1688	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for granting the authorisation referred to in paragraph 1. Text Origin: Commission Proposal	G
Article 157					
G 1689	Article 157 Secondary methods of customs valuation	Article 157 Secondary methods of customs valuation	Article 157 Secondary methods of customs valuation	Article 157 Secondary methods of customs valuation Text Origin: Commission Proposal	G
Article 157(1), first subparagraph					
G 1690	1. Where the customs value of goods cannot be determined under Article 153, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.	1. Where the customs value of goods cannot be determined under Article 153, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.	1. Where the customs value of goods cannot be determined under Article 153, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.	1. Where the customs value of goods cannot be determined under Article 153, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined. Text Origin: Commission Proposal	G
Article 157(1), second subparagraph					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1691	The order of application of points (c) and (d) of paragraph 2 shall be reversed if the importer or the exporter or, where applicable, the declarant so requests.	The order of application of points (c) and (d) of paragraph 2 shall be reversed if the importer or the exporter or, where applicable, the declarant so requests.	The order of application of points (c) and (d) of paragraph 2 shall be reversed if the importer ~~or the exporter~~ or, where applicable, the declarant so requests.		Y
Article 157(2)						
G	1692	2. The customs value, pursuant to paragraph 1, shall be:	2. The customs value, pursuant to paragraph 1, shall be:	2. The customs value, pursuant to paragraph 1, shall be:	2. The customs value, pursuant to paragraph 1, shall be: Text Origin: Commission Proposal	G
Article 157(2), point (a)						
G	1693	(a) the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(a) the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(a) the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(a) the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued; Text Origin: Commission Proposal	G
Article 157(2), point (b)						
G	1694	(b) the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(b) the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(b) the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;	(b) the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued; Text Origin: Commission Proposal	G
Article 157(2), point (c)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1695	(c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or	(c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or	(c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or	(c) the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or Text Origin: Commission Proposal	G
	Article 157(2), point (d)					
G	1696	(d) the computed value, consisting of the sum of:	(d) the computed value, consisting of the sum of:	(d) the computed value, consisting of the sum of:	(d) the computed value, consisting of the sum of: Text Origin: Commission Proposal	G
	Article 157(2), point (d)(i)					
G	1697	(i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;	(i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;	(i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;	(i) the cost or value of materials and fabrication or other processing employed in producing the imported goods; Text Origin: Commission Proposal	G
	Article 157(2), point (d)(ii)					
G	1698	(ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are	(ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are	(ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are	(ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		made by producers in the country of export for export to the Union;	made by producers in the country of export for export to the Union;	made by producers in the country of export for export to the Union;	made by producers in the country of export for export to the Union; Text Origin: Commission Proposal
Article 157(2), point (d)(iii)					
G	1699	(iii) the cost or value of the elements referred to in Article 154(1), point (e).	(iii) the cost or value of the elements referred to in Article 154(1), point (e).	(iii) the cost or value of the elements referred to in Article 154(1), point (e).	(iii) the cost or value of the elements referred to in Article 154(1), point (e). Text Origin: Commission Proposal
Article 157(3)					
G	1700	3. Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following:	3. Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following:	3. Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following:	3. Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following: Text Origin: Commission Proposal
Article 157(3), point (a)					
G	1701	(a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;	(a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;	(a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;	(a) the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade; Text Origin: Commission Proposal

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 157(3), point (b)						
G	1702	(b) Article VII of the General Agreement on Tariffs and Trade;	(b) Article VII of the General Agreement on Tariffs and Trade;	(b) Article VII of the General Agreement on Tariffs and Trade;	(b) Article VII of the General Agreement on Tariffs and Trade; Text Origin: Commission Proposal	G
Article 157(3), point (c)						
G	1703	(c) this Chapter.	(c) this Chapter.	(c) this Chapter.	(c) this Chapter. Text Origin: Commission Proposal	G
Article 157(3a)						
Y	1703a			**3a. In the case of distance sales, where the importer does not dispel reasonable doubts that the declared transaction value represents the total price actually paid or payable as referred to in Article 153(1), customs authorities may use flexibility in the determination of the appropriate secondary valuation method to redetermine the customs value of those goods. This is without prejudice to the possibility for the importer to provide the necessary information, within a reasonable time limit, to justify that the customs value may be determined in the manner prescribed in paragraph 1.**		Y

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Article 157(4)					
G 1704	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules for determining the customs value referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Article 158					
G 1705	Article 158 Determination of the value of goods in specific situations	Article 158 Determination of the value of goods in specific situations	Article 158 Determination of the value of goods in specific situations	Article 158 Determination of the value of goods in specific situations Text Origin: Commission Proposal	G
Article 158, first paragraph					
Y 1706	The Commission may, by means of implementing acts, adopt measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	The Commission may, by means of implementing acts, adopt measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	**1.** The Commission may, by means of implementing acts, adopt measures establishing the appropriate method of customs valuation or criteria to be used for determining the customs value of goods in specific situations~~.~~**, including distance sales.** Those implementing acts shall be adopted in accordance with the		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				examination procedure referred to in Article 262(4).		
Article 158, second paragraph						
Y	1707	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules for the determination of the customs value of goods, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules for the determination of the customs value of goods, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	**2.** On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly ensure the correct and uniform application of rules for the determination of the customs value of goods, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).		Y
Title X						
G	1708	Title X CUSTOMS DEBTS AND GUARANTEES	Title X CUSTOMS DEBTS AND GUARANTEES	Title X CUSTOMS DEBTS AND GUARANTEES	Title X CUSTOMS DEBTS AND GUARANTEES Text Origin: Commission Proposal	G
Chapter 1						
G	1709	Chapter 1 Incurrence of a customs debt	Chapter 1 Incurrence of a customs debt	Chapter 1 Incurrence of a customs debt	Chapter 1 Incurrence of a customs debt Text Origin: Commission Proposal	G
Section 1						
G	1710	Section 1 Customs debt on import	Section 1 Customs debt on import	Section 1 Customs debt on import	Section 1 Customs debt on import	G

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					Text Origin: Commission Proposal	
Article 159						
G	1711	Article 159 Release for free circulation and temporary admission	Article 159 Release for free circulation and temporary admission	Article 159 Release for free circulation and temporary admission	Article 159 Release for free circulation and temporary admission Text Origin: Commission Proposal	G
Article 159(1)						
Y	1712	1. The importer shall incur a customs debt at the time of release of the goods for free circulation procedure, for the end-use procedure, or for the temporary admission procedure with partial relief from import duty.	1. The importer shall incur a customs debt at the time of release of the goods for free circulation procedure, for the end-use procedure, or for the temporary admission procedure with partial relief from import duty.	1. ~~The importer shall incur~~ A customs debt ~~at the time of release of~~**on import for placing** the goods **under the release** for free circulation procedure, ~~for~~ the end-use procedure, or ~~for~~ the temporary admission procedure with partial relief from import duty**, shall be incurred at the time when the importer notifies of availability of the goods referred to in Article 59(1) in respect of goods for which the necessary data has been provided or made available**.	1. ~~*The importer shall incur*~~ A customs debt ~~*at the time of release of*~~***on import for placing*** the goods ***under release*** for free circulation procedure, ~~*for*~~ the end-use procedure, or ~~*for*~~ the temporary admission procedure with partial relief from import duty***, shall be incurred when the importer notifies the availability of the goods referred to in Article 59(1)***.	Y
Article 159(1a)						
Y	1712a			**1a. By way of derogation from paragraph 1, the customs debt shall be incurred at the time of:**	***1a. By way of derogation from paragraph 1, the customs debt shall be incurred at the time of:***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 159(1a), point (a)				
1712b			**(a) the release of the goods, in the case of application of Article 181(4);**	
Article 159(1a), point (b)				
1712c			**(b) the acceptance of the customs declaration, where applicable until 31 December 2037;**	***(b) the acceptance of the customs declaration, where applicable until 31 December 2037;*** Text Origin: Council Mandate
Article 159(1a), point (c)				
1712d			**(c) the acceptance of the payment for the distance sale by the deemed importer making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC.**	***(c) the acceptance of the payment for the distance sale by the deemed importer making use of the special scheme laid down in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC.*** Text Origin: Council Mandate
Article 159(2), first subparagraph				
1713	2. The importer shall be the debtor. In the event of indirect representation, the importer and the person on whose behalf the importer is acting shall both be the debtors and be jointly and	2. The importer shall be the debtor. In the event of indirect representation, the importer and the person on whose behalf the importer is acting shall both be the debtors and be jointly and severally liable for the customs	2. The importer shall be the debtor. In the event of indirect representation, the importer and the ~~person on whose behalf the importer is acting~~ **customs representative** shall both be the debtors and be jointly and	2. The importer shall be the debtor. In the event of indirect representation, the ~~importer~~***customs representative*** and the person on whose behalf the ~~importer~~***customs representative*** is acting shall both

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	severally liable for the customs debt.	debt. ***That person shall be responsible for the payment of any other applicable charges.***	severally liable for the customs debt.	be the debtors and be jointly and severally liable for the customs debt. Text Origin: Council Mandate
Article 159(2), second subparagraph				
G 1714	Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information provided or made available for the purpose of the procedures referred to in paragraph 1 leads to all or part of the import duty not being collected, the person who provided that information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor. Text Origin: Commission Proposal
Article 159(3)				
Y 1715	3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to a customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor.	3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to ~~a~~***an end*** customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor. ***The***	~~3. Where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries or territories to a customer in the customs territory of the Union, the deemed importer shall incur a customs debt when the payment for the distance sale is accepted and shall be the debtor.~~	*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		deemed importer shall also be responsible for the payment of any other applicable charges.		
Article 160				
1716	Article 160 Special provisions relating to non-originating goods	Article 160 Special provisions relating to non-originating goods	Article 160 Special provisions relating to non-originating goods	Article 160 Special provisions relating to non-originating goods Text Origin: Commission Proposal
Article 160(1)				
1717	1. The exporter shall incur a customs debt at the moment of the release of the products for export where:	1. The exporter shall incur a customs debt at the moment of the release of the products for export where:	1. ~~The exporter shall incur~~ A customs debt **shall be incurred** at the moment of the release of the products for ~~export~~**re-export** where~~:~~	1. ~~*The exporter shall incur*~~ A customs debt ***shall be incurred*** at the moment of the release of the products for ~~*export*~~***re-export*** where: Text Origin: Council Mandate
Article 160(1), point (a)				
1718	(a) a preferential arrangement between the Union and certain third countries or groups of such countries provides that the preferential tariff treatment of products originating in the Union requires non-originating goods used in their manufacture be subject to payment of the import duties; and	(a) a preferential arrangement between the Union and certain third countries or groups of such countries provides that the preferential tariff treatment of products originating in the Union requires non-originating goods used in their manufacture be subject to payment of the import duties; and	(a) a preferential arrangement between the Union and certain third countries or groups of such countries provides that the preferential tariff treatment of products originating in the Union requires non-originating goods used in their manufacture be subject to payment of the import duties; and	(a) a preferential arrangement between the Union and certain third countries or groups of such countries provides that the preferential tariff treatment of products originating in the Union requires non-originating goods used in their manufacture be subject to payment of the import duties; and

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					Text Origin: Commission Proposal
Article 160(1), point (b)					
G	1719	(b) a proof of origin for those products has been issued or made out.	(b) a proof of origin for those products has been issued or made out.	(b) a proof of origin for those products has been issued or made out.	(b) a proof of origin for those products has been issued or made out. Text Origin: Commission Proposal
Article 160(2)					
Y	1720	2. The exporter shall calculate the amount of import duty corresponding to the debt as if the non-originating goods that were used in the manufacture of the products being exported were released for free circulation on the same date.	2. The exporter shall calculate the amount of import duty corresponding to the debt as if the non-originating goods that were used in the manufacture of the products being exported were released for free circulation on the same date.	2. The **customs debt** ~~exporter~~ shall ~~calculate~~**be calculated as** the amount of import duty corresponding to the debt as if the non-originating goods that were used in the manufacture of the products being ~~exported~~**re-exported** were released for free circulation on the same date.	2. The ~~*exporter*~~***customs debt*** shall ~~*calculate*~~***be calculated as*** the amount of import duty corresponding to the debt as if the non-originating goods that were used in the manufacture of the products being ~~*exported*~~***re-exported*** were released for free circulation on the same date. Text Origin: Council Mandate
Article 160(3)					
Y	1721	3. In the event of indirect representation, the exporter and the person on whose behalf the exporter is acting shall both become debtors and be jointly and severally liable for the customs debt.	3. In the event of indirect representation, the exporter and the person on whose behalf the exporter is acting shall both become debtors and be jointly and severally liable for the customs debt.	3. **The exporter shall be the debtor.** In the event of indirect representation, the exporter and the ~~person on whose behalf the exporter is acting~~ **customs representative** shall both become debtors and be jointly and severally liable for the customs debt.	3. ***The exporter shall be the debtor.*** In the event of indirect representation, the ~~*exporter*~~***customs representative*** and the person on whose behalf the ~~*exporter*~~***customs representative*** is acting shall both become debtors and be jointly and

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				severally liable for the customs debt. Text Origin: Council Mandate
Article 161				
G 1722	Article 161 Customs debt incurred through non-compliance	Article 161 Customs debt incurred through non-compliance	Article 161 Customs debt incurred through non-compliance	Article 161 Customs debt incurred through non-compliance Text Origin: Commission Proposal
Article 161(1)				
G 1723	1. For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following:	1. For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following:	1. For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following:	1. For goods liable to import duty, a customs debt on import shall be incurred through non-compliance with any of the following: Text Origin: Commission Proposal
Article 161(1), point (a)				
G 1724	(a) one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union, their removal from customs supervision, or the movement, processing, storage, temporary storage, temporary admission or	(a) one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union, their removal from customs supervision, or the movement, processing, storage, temporary storage, temporary admission or	(a) one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union, their removal from customs supervision, or the movement, processing, storage, temporary storage, temporary admission or	(a) one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union, their removal from customs supervision, or the movement, processing, storage, temporary storage, temporary admission or

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	disposal of such goods within that territory;	disposal of such goods within that territory;	disposal of such goods within that territory;	disposal of such goods within that territory; Text Origin: Commission Proposal
Article 161(1), point (b)				
G 1725	(b) one of the obligations laid down in the customs legislation concerning the end-use of goods within the customs territory of the Union;	(b) one of the obligations laid down in the customs legislation concerning the end-use of goods within the customs territory of the Union;	(b) one of the obligations laid down in the customs legislation concerning the end-use of goods within the customs territory of the Union;	(b) one of the obligations laid down in the customs legislation concerning the end-use of goods within the customs territory of the Union; Text Origin: Commission Proposal
Article 161(1), point (c)				
G 1726	(c) a condition governing the placing of non-Union goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.	(c) a condition governing the placing of non-Union goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.	(c) a condition governing the placing of non-Union goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty.	(c) a condition governing the placing of non-Union goods under a customs procedure or the granting, by virtue of the end-use of the goods, of duty exemption or a reduced rate of import duty. Text Origin: Commission Proposal
Article 161(2)				
G 1727	2. The time at which the customs debt is incurred shall be either of the following:	2. The time at which the customs debt is incurred shall be either of the following:	2. The time at which the customs debt is incurred shall be either of the following:	2. The time at which the customs debt is incurred shall be either of the following: Text Origin: Commission Proposal
Article 161(2), point (a)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1728	(a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;	(a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;	(a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met;	(a) the moment when the obligation the non-fulfilment of which gives rise to the customs debt is not met or ceases to be met; Text Origin: Commission Proposal	G
Article 161(2), point (b)						
G	1729	(b) the time when goods are placed under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.	(b) the time when goods are placed under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.	(b) the time when goods are placed under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled.	(b) the time when goods are placed under a customs procedure where it is established subsequently that a condition governing the placing of the goods under that procedure or the granting of a duty exemption or a reduced rate of import duty by virtue of the end-use of the goods was not in fact fulfilled. Text Origin: Commission Proposal	G
Article 161(3)						
G	1730	3. In cases referred to under paragraph 1, points (a) and (b), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, points (a) and (b), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, points (a) and (b), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, points (a) and (b), the debtor shall be any of the following: Text Origin: Commission Proposal	G
Article 161(3), point (a)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1731	(a) any person who was required to fulfil the obligations concerned;	(a) any person who was required to fulfil the obligations concerned;	(a) any person who was required to fulfil the obligations concerned;	(a) any person who was required to fulfil the obligations concerned; Text Origin: Commission Proposal	G
Article 161(3), point (b)						
G	1732	(b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;	(b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;	(b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation;	(b) any person who was aware or should reasonably have been aware that an obligation under the customs legislation was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation, or who participated in the act which led to the non-fulfilment of the obligation; Text Origin: Commission Proposal	G
Article 161(3), point (c)						
G	1733	(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.	(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.	(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled.	(c) any person who acquired or held the goods in question and who was aware or should reasonably have been aware at the time of acquiring or receiving the goods that an obligation under the customs legislation was not fulfilled. Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 161(4), first subparagraph				
1734	4. In cases referred to under paragraph 1, point (c), the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.	4. In cases referred to under paragraph 1, point (c), the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.	4. In cases referred to under paragraph 1, point (c), the debtor shall be ~~the~~ **any** person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods.	4. In cases referred to under paragraph 1, point (c), the debtor shall be the person who is required to comply with the conditions governing the placing of the goods under a customs procedure or the granting of a duty exemption or reduced rate of import duty by virtue of the end-use of the goods. Text Origin: EP Mandate
Article 161(4), second subparagraph				
1735	Where the information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is provided to the customs authorities, and such information leads to all or part of the import duty not being collected, the person who provided the information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is provided to the customs authorities, and such information leads to all or part of the import duty not being collected, the person who provided the information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure **referred to in paragraph 1, point (c),** is provided to the customs authorities, and such information leads to all or part of the import duty not being collected, ~~the~~ **any** person who provided the **required** information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor.	Where the information required under the customs legislation relating to the conditions governing the placing of the goods under that customs procedure is provided to the customs authorities, and such information leads to all or part of the import duty not being collected, the person who provided the ***required*** information and who knew, or who ought reasonably to have known, that such information was false shall also be a debtor. Text Origin: Council Mandate
Article 162				
1736	Article 162	Article 162	Article 162	Article 162

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Deduction of an amount of import duty already paid	Deduction of an amount of import duty already paid	Deduction of an amount of import duty already paid	Deduction of an amount of import duty already paid Text Origin: Commission Proposal
Article 162(1), first subparagraph				
G 1737	1. Where a customs debt is incurred, pursuant to Article 161(1) in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of import duty corresponding to the customs debt.	1. Where a customs debt is incurred, pursuant to Article 161(1) in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of import duty corresponding to the customs debt.	1. Where a customs debt is incurred, pursuant to Article 161(1) in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of import duty corresponding to the customs debt.	1. Where a customs debt is incurred, pursuant to Article 161(1) in respect of goods released for free circulation at a reduced rate of import duty on account of their end-use, the amount of import duty paid when the goods were released for free circulation shall be deducted from the amount of import duty corresponding to the customs debt. Text Origin: Commission Proposal
Article 162(1), second subparagraph				
G 1738	The first subparagraph shall apply where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.	The first subparagraph shall apply where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.	The first subparagraph shall **also** apply where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods.	The first subparagraph shall ***also*** apply where a customs debt is incurred in respect of scrap and waste resulting from the destruction of such goods. Text Origin: Council Mandate
Article 162(2)				
G 1739	2. Where a customs debt is incurred, pursuant to Article	2. Where a customs debt is incurred, pursuant to Article	2. Where a customs debt is incurred, pursuant to Article	2. Where a customs debt is incurred, pursuant to Article

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		159(1) or Article 161(1) in respect of goods placed under temporary admission with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt.	159(1) or Article 161(1) in respect of goods placed under temporary admission with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt.	159(1) or Article 161(1) in respect of goods placed under temporary admission with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt.	159(1) or Article 161(1) in respect of goods placed under temporary admission with partial relief from import duty, the amount of import duty paid under partial relief shall be deducted from the amount of import duty corresponding to the customs debt. Text Origin: Commission Proposal	
Section 2						
G	1740	Section 2 Customs debt on export	Section 2 Customs debt on export	Section 2 Customs debt on export	Section 2 Customs debt on export Text Origin: Commission Proposal	G
Article 163						
G	1741	Article 163 Export and outward processing	Article 163 Export and outward processing	Article 163 Export and outward processing	Article 163 Export and outward processing Text Origin: Commission Proposal	G
Article 163(1)						
Y	1742	1. The exporter shall incur a customs debt at the time of release of goods liable to export duty under the export procedure or the outward processing procedure.	1. The exporter shall incur a customs debt at the time of release of goods liable to export duty under the export procedure or the outward processing procedure.	1. ~~The exporter shall incur~~ A customs debt ~~at the time of release of goods liable to~~**on** export ~~duty~~ **for placing goods** under the export procedure or the outward processing procedure **shall be incurred at the time when the**	1. ~~*The exporter shall incur*~~ A customs debt ~~*at the time of release of goods liable to*~~***on*** export ~~*duty*~~***for placing goods*** under the export procedure or the outward processing procedure ***shall be incurred at the time when the***	Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			exporter notifies of availability of the goods referred to in Article 59(1) in respect of goods for which the necessary data has been provided or made available.	***exporter notifies the availability of the goods referred to in Article 59(1)***. Text Origin: Council Mandate
Article 163(1a)				
Y	1742a		**1a. By way of derogation from paragraph 1, the customs debt shall be incurred at the time of:**	***1a. By way of derogation from paragraph 1, the customs debt shall be incurred at the time of:*** Text Origin: Council Mandate
Article 163(1a), point (a)				
Y	1742b		**(a) release of the goods, in the case of application of Article 181(4);**	***(a) release of the goods, in the case of application of Article 181(4);*** Text Origin: Council Mandate
Article 163(1a), point (b)				
Y	1742c		**(b) acceptance of the customs declaration, where applicable until 31 December 2037.**	***(b) acceptance of the customs declaration, where applicable until 31 December 2037.*** Text Origin: Council Mandate
Article 163(2)				
Y	1743	2. The exporter shall be the debtor. In the event of indirect representation, the exporter and the person on whose behalf the	2. The exporter shall be the debtor. In the event of indirect representation, the exporter and the person on whose behalf the	2. The exporter shall be the debtor. In the event of indirect representation, the ~~exporter~~***customs representative***

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	exporter is acting shall both become debtors and be jointly and severally liable for the customs debt.	exporter is acting shall both become debtors and be jointly and severally liable for the customs debt.	~~exporter is acting~~ **customs representative** shall both become debtors and be jointly and severally liable for the customs debt.	and the person on whose behalf the ~~*exporter*~~***customs representative*** is acting shall ~~*both become debtors and*~~ be jointly and severally liable for the customs debt. Text Origin: Council Mandate
Article 163(3)				
G 1744	3. Where the information provided for placing the goods under the export procedure leads to all or part of the export duty not being collected, the person who provided the information and who knew, or who should reasonably have known, that such information was false shall also be a debtor.	3. Where the information provided for placing the goods under the export procedure leads to all or part of the export duty not being collected, the person who provided the information and who knew, or who should reasonably have known, that such information was false shall also be a debtor.	3. Where the information provided for placing the goods under the export **procedure or the outward processing** procedure leads to all or part of the export duty not being collected, the person who provided the information and who knew, or who should reasonably have known, that such information was false shall also be a debtor.	3. Where the information provided for placing the goods under the export ***procedure or the outward processing*** procedure leads to all or part of the export duty not being collected, the person who provided the information and who knew, or who should reasonably have known, that such information was false shall also be a debtor. Text Origin: Council Mandate
Article 164				
G 1745	Article 164 Customs debt incurred through non-compliance	Article 164 Customs debt incurred through non-compliance	Article 164 Customs debt incurred through non-compliance	Article 164 Customs debt incurred through non-compliance Text Origin: Commission Proposal
Article 164(1)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
1746	1. For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following:	1. For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following:	1. For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following:	1. For goods liable to export duty, a customs debt on export shall be incurred through non-compliance with either of the following: Text Origin: Commission Proposal
Article 164(1), point (a)				
1747	(a) one of the obligations laid down in the customs legislation for the exit of the goods;	(a) one of the obligations laid down in the customs legislation for the exit of the goods;	(a) one of the obligations laid down in the customs legislation for the exit of the goods;	(a) one of the obligations laid down in the customs legislation for the exit of the goods; Text Origin: Commission Proposal
Article 164(1), point (b)				
1748	(b) the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	(b) the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	(b) the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	(b) the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty. Text Origin: Commission Proposal
Article 164(2)				
1749	2. The time at which the customs debt is incurred shall be one of the following:	2. The time at which the customs debt is incurred shall be one of the following:	2. The time at which the customs debt is incurred shall be one of the following:	2. The time at which the customs debt is incurred shall be one of the following: Text Origin: Commission Proposal
Article 164(2), point (a)				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1750	(a) the moment at which the goods are actually taken out of the customs territory of the Union without providing information to the customs authorities on such export;	(a) the moment at which the goods are actually taken out of the customs territory of the Union without providing information to the customs authorities on such export;	(a) the moment at which the goods are actually taken out of the customs territory of the Union without providing **or making available** information to the customs authorities on such export;	(a) the moment at which the goods are actually taken out of the customs territory of the Union without providing ***or making available*** information to the customs authorities on such export; Text Origin: Council Mandate
Article 164(2), point (b)				
G 1751	(b) the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty;	(b) the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty;	(b) the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty;	(b) the moment at which the goods reach a destination other than that for which they were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty; Text Origin: Commission Proposal
Article 164(2), point (c)				
G 1752	(c) should the customs authorities be unable to determine the moment referred to in point (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.	(c) should the customs authorities be unable to determine the moment referred to in point (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.	(c) should the customs authorities be unable to determine the moment referred to in point (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled.	(c) should the customs authorities be unable to determine the moment referred to in point (b), the expiry of the time-limit set for the production of evidence that the conditions entitling the goods to such relief have been fulfilled. Text Origin: Commission Proposal
Article 164(3)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	1753	3. In cases referred to under paragraph 1, point (a), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, point (a), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, point (a), the debtor shall be any of the following:	3. In cases referred to under paragraph 1, point (a), the debtor shall be any of the following: Text Origin: Commission Proposal
Article 164(3), point (a)					
G	1754	(a) any person who was required to fulfil the obligation concerned;	(a) any person who was required to fulfil the obligation concerned;	(a) any person who was required to fulfil the obligation concerned;	(a) any person who was required to fulfil the obligation concerned; Text Origin: Commission Proposal
Article 164(3), point (b)					
G	1755	(b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;	(b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;	(b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation;	(b) any person who was aware or should reasonably have been aware that the obligation concerned was not fulfilled and who acted on behalf of the person who was obliged to fulfil the obligation; Text Origin: Commission Proposal
Article 164(3), point (c)					
G	1756	(c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that the required	(c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that the required	(c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that the required	(c) any person who participated in the act which led to the non-fulfilment of the obligation and who was aware or should reasonably have been aware that the required

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	information had not been provided or, where applicable, a customs declaration had not been lodged, but should have been.	information had not been provided or, where applicable, a customs declaration had not been lodged, but should have been.	information had not been provided or, where applicable, a customs declaration had not been lodged, but should have been.	information had not been provided or, where applicable, a customs declaration had not been lodged, but should have been. Text Origin: Commission Proposal
Article 164(4)				
G 1757	4. In cases referred to under paragraph 1, point (b), the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	4. In cases referred to under paragraph 1, point (b), the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	4. In cases referred to under paragraph 1, point (b), the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty.	4. In cases referred to under paragraph 1, point (b), the debtor shall be any person who is required to comply with the conditions under which the goods were allowed to be taken out of the customs territory of the Union with total or partial relief from export duty. Text Origin: Commission Proposal
Section 3				
G 1758	Section 3 Provisions common to customs debt incurred on import and export	Section 3 Provisions common to customs debt incurred on import and export	Section 3 Provisions common to customs debt incurred on import and export	Section 3 Provisions common to customs debt incurred on import and export Text Origin: Commission Proposal
Article 165				
G 1759	Article 165 Customs debt in case of prohibitions and restrictions	Article 165 Customs debt in case of prohibitions and restrictions	Article 165 Customs debt ~~in case of prohibitions and restrictions~~**where**	Article 165 Customs debt ~~*in case of prohibitions and restrictions*~~***where***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			goods are subject to other legislation applied by the customs authorities	***goods are subject to other legislation applied by the customs authorities*** Text Origin: Council Mandate
Article 165(1)				
G 1760	1. The customs debt on import or export shall be incurred even if it relates to goods which are subject to other legislation applied by the customs authorities on import or export of any kind.	1. The customs debt on import or export shall be incurred even if it relates to goods which are subject to other legislation applied by the customs authorities on import or export of any kind.	1. The customs debt on import or export shall be incurred even if it relates to goods which are subject to other legislation applied by the customs authorities on import or export of any kind.	1. The customs debt on import or export shall be incurred even if it relates to goods which are subject to other legislation applied by the customs authorities on import or export of any kind. Text Origin: Commission Proposal
Article 165(2)				
G 1761	2. However, no customs debt shall be incurred on either of the following:	2. However, no customs debt shall be incurred on either of the following:	2. However, no customs debt shall be incurred on either of the following:	2. However, no customs debt shall be incurred on either of the following: Text Origin: Commission Proposal
Article 165(2), point (a)				
G 1762	(a) the unlawful introduction into the customs territory of the Union of counterfeit currency;	(a) the unlawful introduction into the customs territory of the Union of counterfeit currency;	(a) the unlawful introduction into the customs territory of the Union of counterfeit currency;	(a) the unlawful introduction into the customs territory of the Union of counterfeit currency; Text Origin: Commission Proposal
Article 165(2), point (b)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1763	(b) the introduction into the customs territory of the Union of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.	(b) the introduction into the customs territory of the Union of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.	(b) the introduction into the customs territory of the Union of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes.	(b) the introduction into the customs territory of the Union of narcotic drugs and psychotropic substances other than where strictly supervised by the competent authorities with a view to their use for medical and scientific purposes. Text Origin: Commission Proposal	G
Article 165(3)						
Y	1764	3. For the purposes of sanctions as applicable to customs infringements, the customs debt shall nevertheless be deemed to have been incurred where, under this Regulation or under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining sanctions.	3. For the purposes of sanctions as applicable to customs infringements, the customs debt shall nevertheless be deemed to have been incurred where, under this Regulation or under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining sanctions.	3. For the purposes of ~~sanctions~~**penalties** as applicable to customs infringements, the customs debt shall nevertheless be deemed to have been incurred where, ~~under this Regulation or~~ under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining ~~sanctions.~~**penalties**		Y
Article 166						
G	1765	Article 166 Several debtors	Article 166 Several debtors	Article 166 Several debtors	Article 166 Several debtors Text Origin: Commission Proposal	G
Article 166, first paragraph						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1766	Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for payment of that amount.	Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for payment of that amount.	Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for payment of that amount.	Where several persons are liable for payment of the amount of import or export duty corresponding to one customs debt, they shall be jointly and severally liable for payment of that amount. Text Origin: Commission Proposal	G
Article 167						
G	1767	Article 167 General rules for calculating the amount of import or export duty	Article 167 General rules for calculating the amount of import or export duty	Article 167 General rules for calculating the amount of import or export duty	Article 167 General rules for calculating the amount of import or export duty Text Origin: Commission Proposal	G
Article 167(1)						
Y	1768	1. The amount of import or export duty shall be determined based on the tariff classification, customs value, quantity, nature and origin of the goods. The rules for calculation of duty shall be those applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.	1. The amount of import or export duty shall be determined based on the tariff classification, customs value, quantity, nature and origin of the goods. The rules for calculation of duty shall be those applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.	1. The amount of import or export duty shall be determined ~~based~~ on the ~~tariff classification, customs value, quantity, nature and origin of the goods. The~~**basis of those** rules for calculation of duty ~~shall be those~~ **which were** applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.	1. The amount of import or export duty shall be determined based on the tariff classification, customs value, quantity, ~~*nature*~~***destination*** and origin of the goods. The rules for calculation of duty shall be those applicable to the goods concerned at the time at which the customs debt in respect of them was incurred. Text Origin: EP Mandate	Y
Article 167(1a)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	1768a			**1a. In terms of distance sales under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, the amount of import duty shall be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time when the payment for distance sale has been accepted.**	***1a. In terms of distance sales under the special scheme set out in Title XII, Chapter 6, Section 4 of Directive 2006/112/EC, the amount of import duty shall be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time when the payment for distance sale has been accepted.*** Text Origin: Council Mandate	Y
	Article 167(2), first subparagraph					
G	1769	2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred.	2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred.	2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred.	2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time shall be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred. Text Origin: Commission Proposal	G
	Article 167(2), second subparagraph					
G	1770	However, where the information available to the customs authorities enables them to establish that the customs debt had	However, where the information available to the customs authorities enables them to establish that the customs debt had	However, where the information available to the customs authorities enables them to establish that the customs debt had	However, where the information available to the customs authorities enables them to establish that the customs debt had	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established.	been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established.	been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established.	been incurred prior to the time at which they reached that conclusion, the customs debt shall be deemed to have been incurred at the earliest time that such a situation can be established. Text Origin: Commission Proposal
Article 167(3)				
G 1771	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure.	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure. Text Origin: Commission Proposal
Article 168				
G 1772	Article 168 Special rules for calculating the amount of import duty	Article 168 Special rules for calculating the amount of import duty	Article 168 Special rules for calculating the amount of import duty	Article 168 Special rules for calculating the amount of import duty Text Origin: Commission Proposal
Article 168(1), first subparagraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	1773	1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Union in respect of goods placed under a customs procedure or in temporary storage, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the importer or by the exporter or, where applicable, by the declarant.	1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Union in respect of goods placed under a customs procedure or in temporary storage, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the importer or by the exporter or, where applicable, by the declarant.	1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Union in respect of goods placed under a customs procedure or in temporary storage, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the importer or ~~by the exporter or~~, where applicable, by the declarant.	1. Where costs for storage or usual forms of handling have been incurred within the customs territory of the Union in respect of goods placed under a customs procedure or in temporary storage, such costs or the increase in value shall not be taken into account for the calculation of the amount of import duty where satisfactory proof of those costs is provided by the importer or ~~*by the exporter or*~~, where applicable, by the declarant. Text Origin: Council Mandate	G
Article 168(1), second subparagraph						
G	1774	However, the customs value, quantity, nature and origin of non-Union goods used in the operations shall be taken into account for the calculation of the amount of import duty.	However, the customs value, quantity, nature and origin of non-Union goods used in the operations shall be taken into account for the calculation of the amount of import duty.	However, the customs value, quantity, nature and origin of non-Union goods used in the operations shall be taken into account for the calculation of the amount of import duty.	However, the customs value, quantity, nature and origin of non-Union goods used in the operations shall be taken into account for the calculation of the amount of import duty. Text Origin: Commission Proposal	G
Article 168(2)						
G	1775	2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs	2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs	2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs	2. Where the tariff classification of goods placed under a customs procedure changes as a result of usual forms of handling within the customs	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		territory of the Union, the original tariff classification for the goods placed under the procedure shall be applied at the request of the importer or, where applicable, of the declarant.	territory of the Union, the original tariff classification for the goods placed under the procedure shall be applied at the request of the importer or, where applicable, of the declarant.	territory of the Union, the original tariff classification for the goods placed under the procedure shall be applied at the request of the importer or, where applicable, of the declarant.	territory of the Union, the original tariff classification for the goods placed under the procedure shall be applied at the request of the importer or, where applicable, of the declarant. Text Origin: Commission Proposal
	Article 168(3)				
G	1776	3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the importer, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure.	3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the importer, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure.	3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the importer, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure **at the time of release of the goods under that inward processing procedure**.	3. Where a customs debt is incurred for processed products resulting from the inward processing procedure, the amount of import duty corresponding to such debt shall, at the request of the importer, be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the inward processing procedure ***at the time of release of the goods under that inward processing procedure***. Text Origin: Council Mandate
	Article 168(4)				
Y	1777	4. Where the processed products result from subsequent inward processing procedures, the importer may only request the debt	4. Where the processed products result from subsequent inward processing procedures, the importer may only request the debt	4. Where the processed products result from subsequent inward processing procedures, the importer may only request the debt	4. Where the processed products result from subsequent inward processing procedures, the importer may only request the debt

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	to be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the first inward processing procedure.	to be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the first inward processing procedure.	to be determined on the basis of the tariff classification, customs value, quantity, nature and origin of the goods placed under the first inward processing procedure, **provided that the first inward processing procedure has been applied in accordance with Article 168(3)**.	to be determined on the basis of the tariff classification, customs value, quantity~~, *nature*~~ and origin of the goods placed under the first inward processing procedure, ***provided that the first inward processing procedure has been applied in accordance with Article 168(3)***. Text Origin: Council Mandate
Article 168(5)				
G 1778	5. In specific cases, the amount of import duty shall be determined in accordance with paragraphs 2, 3 and 4 of this Article without a request of importer or the exporter or, where applicable, of the declarant in order to avoid the circumvention of tariff measures referred to in Article 145(2), point (h).	5. In specific cases, the amount of import duty shall be determined in accordance with paragraphs 2, 3 and 4 of this Article without a request of importer or the exporter or, where applicable, of the declarant in order to avoid the circumvention of tariff measures referred to in Article 145(2), point (h).	5. In specific cases, the amount of import duty shall be determined in accordance with paragraphs 2, 3 and 4 of this Article without a request of importer or the exporter or, where applicable, of the declarant in order to avoid the circumvention of tariff measures referred to in Article 145(2), point (h).	5. In specific cases, the amount of import duty shall be determined in accordance with paragraphs 2, 3 and 4 of this Article without a request of importer or the exporter or, where applicable, of the declarant in order to avoid the circumvention of tariff measures referred to in Article 145(2), point (h). Text Origin: Commission Proposal
Article 168(6)				
G 1779	6. Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products as referred	6. Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products as referred	6. Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products as referred	6. Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products as referred

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		to in Article 143(1), the amount of import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union.	to in Article 143(1), the amount of import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union.	to in Article 143(1), the amount of import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union.	to in Article 143(1), the amount of import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union. Text Origin: Commission Proposal
Article 168(7)					
G	1780	7. Where a customs debt is incurred pursuant to Article 161 or Article 164 of this Regulation, if the failure which led to the incurrence of a customs debt did not constitute an attempt at deception, the following shall also apply:	7. Where a customs debt is incurred pursuant to Article 161 or Article 164 of this Regulation, if the failure which led to the incurrence of a customs debt did not constitute an attempt at deception, the following shall also apply:	7. Where a customs debt is incurred pursuant to Article 161 or Article 164 of this Regulation, if the failure which led to the incurrence of a customs debt did not constitute an attempt at deception, the following shall also apply:	7. Where a customs debt is incurred pursuant to Article 161 or Article 164 of this Regulation, if the failure which led to the incurrence of a customs debt did not constitute an attempt at deception, the following shall also apply: Text Origin: Commission Proposal
Article 168(7), point (a)					
G	1781	(a) the favourable tariff treatment of goods pursuant to customs legislation; or	(a) the favourable tariff treatment of goods pursuant to customs legislation; or	(a) the favourable tariff treatment of goods pursuant to customs legislation; or	(a) the favourable tariff treatment of goods pursuant to customs legislation; or Text Origin: Commission Proposal
Article 168(7), point (b)					
G	1782	(b) the relief or total or partial exemption from import or export	(b) the relief or total or partial exemption from import or export	(b) the relief or total or partial exemption from import or export	(b) the relief or total or partial exemption from import or export

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	duty pursuant to Article 145(2), points (d), (e), (f) and (g) or Articles 90, 91, 92 and 93 or Articles 140, 141, 142, 143 and 144; or	duty pursuant to Article 145(2), points (d), (e), (f) and (g) or Articles 90, 91, 92 and 93 or Articles 140, 141, 142, 143 and 144; or	duty pursuant to Article 145(2), points (d), (e), (f) and (g) or Articles 90, 91, 92 and 93 or Articles 140, 141, 142, 143 and 144; or	duty pursuant to Article 145(2), points (d), (e), (f) and (g) or Articles 90, 91, 92 and 93 or Articles 140, 141, 142, 143 and 144; or Text Origin: Commission Proposal
Article 168(7), point (c)				
G 1783	(c) the relief pursuant to Regulation (EC) No 1186/2009.	(c) the relief pursuant to Regulation (EC) No 1186/2009.	(c) the relief pursuant to Regulation (EC) No 1186/2009.	(c) the relief pursuant to Regulation (EC) No 1186/2009. Text Origin: Commission Proposal
Article 168(8)				
G 1784	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure, and the specific cases referred to in paragraph 5.	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure, and the specific cases referred to in paragraph 5.	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure, and the specific cases referred to in paragraph 5.	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules referred to in this Article for the calculation of the amount of import or export duty applicable to goods for which a customs debt is incurred in the context of a special procedure, and the specific cases referred to in paragraph 5. Text Origin: Commission Proposal
Article 169				

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G	1785	Article 169 Place where the customs debt is incurred	Article 169 Place where the customs debt is incurred	Article 169 Place where the customs debt is incurred	Article 169 Place where the customs debt is incurred Text Origin: Commission Proposal	G
	Article 169(1), first subparagraph					
Y	1786	1. A customs debt shall be incurred at the place where the importer or exporter is established.	1. A customs debt shall be incurred at the place where the importer or exporter is established.	1. ~~A customs debt shall be incurred at the place where the importer or exporter is established.~~		Y
	Article 169(1), second subparagraph					
Y	1787	By way of derogation from the first subparagraph, in relation to importers and exporters other than Trust and Check traders and deemed importers, the customs debt shall be incurred at the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down Article 63(2).	By way of derogation from the first subparagraph, in relation to importers and exporters other than Trust and Check traders and deemed importers, the customs debt shall be incurred at the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down Article 63(2).	~~By way of derogation from the first subparagraph, in relation to importers and exporters other than Trust and Check traders and deemed importers,~~ The customs debt shall be incurred at the place where~~ the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down Article 63(2).~~**:**	~~*By way of derogation from the first subparagraph, in relation to importers and exporters other than Trust and Check traders and deemed importers,*~~ The customs debt shall be incurred~~ *at the place where the customs declaration has been lodged or would have been lodged in accordance with Article 63(4) but for the modification concerning the method of providing information laid down Article 63(2).*~~ **:** Text Origin: Council Mandate	Y
	Article 169(1), second subparagraph a					
Y	1787a			**(a) the goods are located, in the cases referred to in Article 42 paragraph 1, point (d) (ii);**	***(a) where the goods are located, in the cases referred to in Article 42 paragraph 1, point (d) (ii);***	Y

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				Text Origin: Council Mandate	
Article 169(1), second subparagraph b					
Y	1787b		**(b) the goods are to be delivered, in the cases referred to in Article 42 paragraph 2, letter (a);**	***(b) where the goods are to be delivered, in the cases referred to in Article 42 paragraph 2, letter (a);*** Text Origin: Council Mandate	Y
Article 169(1), second subparagraph c					
Y	1787c		**(c) the declarant authorised to apply centralised clearance is established, in the cases referred to in Article 42(2)(c).**	***(c) where the declarant authorised to apply centralised clearance is established, in the cases referred to in Article 42(2)(c).*** Text Origin: Council Mandate	Y
Article 169(1), second subparagraph a					
Y	1787d			***(d) in the Member State of establishment of the Trust and Check trader referred to in Article 42(2)(b).***	Y
Article 169(1), third subparagraph					
G	1788	In all other cases, the customs debt shall be incurred at the place where the events from which it arises occur.	In all other cases, the customs debt shall be incurred at the place where the events from which it arises occur.	In all other cases, the customs debt shall be incurred at the place where the events from which it arises occur. Text Origin: Commission Proposal	G

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Article 169(1), fourth subparagraph				
G 1789	If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred.	If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred.	If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred.	If it is not possible to determine that place, the customs debt shall be incurred at the place where the customs authorities conclude that the goods are in a situation in which a customs debt is incurred. Text Origin: Commission Proposal
Article 169(2)				
G 1790	2. If the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly, and the place where the customs debt is incurred cannot be determined pursuant to the second or third subparagraphs of paragraph 1 within a specific time-limit, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Union under that procedure or were in temporary storage.	2. If the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly, and the place where the customs debt is incurred cannot be determined pursuant to the second or third subparagraphs of paragraph 1 within a specific time-limit, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Union under that procedure or were in temporary storage.	2. If the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly, and the place where the customs debt is incurred cannot be determined pursuant to the second or third subparagraphs of paragraph 1 within a specific time-limit, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Union under that procedure or were in temporary storage.	2. If the goods have been placed under a customs procedure which has not been discharged or when a temporary storage did not end properly, and the place where the customs debt is incurred cannot be determined pursuant to the second or third subparagraphs of paragraph 1 within a specific time-limit, the customs debt shall be incurred at the place where the goods were either placed under the procedure concerned or were introduced into the customs territory of the Union under that procedure or were in temporary storage. Text Origin: Commission Proposal
Article 169(3)				

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G 1791	3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred.	3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred.	3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred.	3. Where the information available to the customs authorities enables them to establish that the customs debt may have been incurred in several places, the customs debt shall be deemed to have been incurred at the place where it was first incurred. Text Origin: Commission Proposal
Article 169(4)				
G 1792	4. If a customs authority establishes that a customs debt has been incurred under Article 161 or Article 164 in another Member State and the amount of import or export duty corresponding to that debt is lower than EUR 10 000, the customs debt shall be deemed to have been incurred in the Member State where the finding was made.	4. If a customs authority establishes that a customs debt has been incurred under Article 161 or Article 164 in another Member State and the amount of import or export duty corresponding to that debt is lower than EUR 10 000, the customs debt shall be deemed to have been incurred in the Member State where the finding was made.	4. If a customs authority establishes that a customs debt has been incurred under Article 161 or Article 164 in another Member State and the amount of import or export duty corresponding to that debt is lower than EUR 10 000, the customs debt shall be deemed to have been incurred in the Member State where the finding was made.	4. If a customs authority establishes that a customs debt has been incurred under Article 161 or Article 164 in another Member State and the amount of import or export duty corresponding to that debt is lower than EUR 10 000, the customs debt shall be deemed to have been incurred in the Member State where the finding was made. Text Origin: Commission Proposal
Article 169(4a)				
G 1792a			**4a. By way of derogation from paragraphs 1 to 4, in relation to a Trust and Check trader, the customs debt shall be**	*deleted* *Text Origin: Council Mandate*

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			incurred in the Member State of establishment of the Trust and Check trader.	
Article 169(5)				
1793	*5.* The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the time limits referred to in paragraph 2.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the time limits referred to in paragraph 2.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the time limits referred to in paragraph 2.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the time limits referred to in paragraph 2. Text Origin: Commission Proposal
Chapter 2				
1794	Chapter 2 Guarantee for a potential or existing customs debt	Chapter 2 Guarantee for a potential or existing customs debt	Chapter 2 Guarantee for a potential or existing customs debt	Chapter 2 Guarantee for a potential or existing customs debt Text Origin: Commission Proposal
Article 170				
1795	Article 170 General provisions	Article 170 General provisions	Article 170 General provisions	Article 170 General provisions Text Origin: Commission Proposal
Article 170(1)				
1796	1. Unless otherwise specified, this Chapter shall apply to guarantees for customs debts	1. Unless otherwise specified, this Chapter shall apply to guarantees for customs debts	1. Unless otherwise specified, this Chapter shall apply to guarantees for customs debts	1. Unless otherwise specified, this Chapter shall apply to guarantees for customs debts

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	which have been incurred but whose payment is deferred ('existing customs debts') and to guarantees that are required in case a customs debt may be incurred ('potential customs debts').	which have been incurred but whose payment is deferred ('existing customs debts') and to guarantees that are required in case a customs debt may be incurred ('potential customs debts').	which have been incurred ~~but whose payment is deferred~~ ('existing customs debts') and to guarantees that are required in case a customs debt may be incurred ('potential customs debts').	which have been incurred ~~*but whose payment is deferred*~~ ('existing customs debts') and to guarantees that are required in case a customs debt may be incurred ('potential customs debts'). Text Origin: Council Mandate
Article 170(2), first subparagraph				
G 1797	2. Where customs authorities require a guarantee for a potential or existing customs debt to be provided, that guarantee shall cover the amount of import or export duty and the other charges due in connection with the import or export of the goods where:	2. Where customs authorities require a guarantee for a potential or existing customs debt to be provided, that guarantee shall cover the amount of import or export duty and the other charges due in connection with the import or export of the goods where:	2. Where customs authorities require a guarantee for a potential or existing customs debt to be provided, that guarantee shall cover the amount of import or export duty and the other charges due in connection with the import or export of the goods where:	2. Where customs authorities require a guarantee for a potential or existing customs debt to be provided, that guarantee shall cover the amount of import or export duty and the other charges due in connection with the import or export of the goods where: Text Origin: Commission Proposal
Article 170(2), first subparagraph, point (a)				
G 1798	(a) the guarantee is used for the placing of goods under the Union transit procedure; or	(a) the guarantee is used for the placing of goods under the Union transit procedure; or	(a) the guarantee is used for the placing of goods under the Union transit procedure; or	(a) the guarantee is used for the placing of goods under the Union transit procedure; or Text Origin: Commission Proposal
Article 170(2), first subparagraph, point (b)				
Y 1799	(b) the guarantee may be used in more than one Member State.	(b) the guarantee may be used in more than one Member State.	(b) the guarantee may be used in more than one Member State.	(b) the guarantee may be used in more than one Member State.

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					Text Origin: Commission Proposal	
Article 170(2), second subparagraph						
Y	1800	A guarantee accepted or authorised by the customs authorities shall be valid throughout the customs territory of the Union, for the purposes for which it is given.	A guarantee accepted or authorised by the customs authorities shall be valid throughout the customs territory of the Union, for the purposes for which it is given.	A guarantee ~~accepted or authorised by the customs authorities~~**which may not be used outside the Member State where it is required** shall be valid ~~throughout the customs territory of the Union, for the purposes for which it is given~~**only in that Member State and shall cover at least the amount of import or export duty**.	A guarantee accepted or authorised by the customs authorities shall be valid throughout the customs territory of the Union, for the purposes for which it is given. ***Where the guarantee is linked to the activities of the debtor in one Member State, it shall cover at least the amount of import or export duty.*** Text Origin: EP Mandate	Y
Article 170(3)						
G	1801	3. The guarantee shall be provided by the debtor or the person who may become the debtor or, if the customs authorities allow it, by any other person.	3. The guarantee shall be provided by the debtor or the person who may become the debtor or, if the customs authorities allow it, by any other person.	3. The guarantee shall be provided by the debtor or the person who may become the debtor or, if the customs authorities allow it, by any other person.	3. The guarantee shall be provided by the debtor or the person who may become the debtor or, if the customs authorities allow it, by any other person. Text Origin: Commission Proposal	G
Article 170(4), first subparagraph						
G	1802	4. Without prejudice to Article 178, the customs authorities shall require only one	4. Without prejudice to Article 178, the customs authorities shall require only one	4. Without prejudice to Article 178, the customs authorities shall require only one	4. Without prejudice to Article 178, the customs authorities shall require only one	G

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	guarantee to be provided in respect of specific goods.	guarantee to be provided in respect of specific goods.	guarantee to be provided in respect of specific goods.	guarantee to be provided in respect of specific goods. Text Origin: Commission Proposal
Article 170(4), second subparagraph				
G 1803	The guarantee provided for specific goods shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of those goods, whether or not the information provided or made available on those goods is correct.	The guarantee provided for specific goods shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of those goods, whether or not the information provided or made available on those goods is correct.	The guarantee provided for specific goods shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of those goods, whether or not the information provided or made available on those goods is correct.	The guarantee provided for specific goods shall apply to the amount of import or export duty corresponding to the customs debt and other charges in respect of those goods, whether or not the information provided or made available on those goods is correct. Text Origin: Commission Proposal
Article 170(4), third subparagraph				
G 1804	If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.	If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.	If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods.	If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods. Text Origin: Commission Proposal
Article 170(5)				

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Y	1805	5. Upon application by the person referred to in paragraph 3, the customs authorities may, in accordance with Article 176(1) and (2), authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations or customs procedures.	5. Upon application by the person referred to in paragraph 3, the customs authorities may, in accordance with Article 176(1) and (2), authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations or customs procedures.	5. Upon application by the person referred to in paragraph 3, the customs authorities may, in accordance with Article 176(1)**, (2) and (3)** ~~and (2),~~ authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations or customs procedures.	5. Upon application by the person referred to in paragraph 3, the customs authorities may, in accordance with Article 176(1)**,** ***(2) and (3)*** ~~*and (2),*~~ authorise the provision of a comprehensive guarantee to cover the amount of import or export duty corresponding to the customs debt in respect of two or more operations or customs procedures. Text Origin: Council Mandate	Y
	Article 170(6)					
G	1806	6. The customs authorities shall monitor the guarantee.	6. The customs authorities shall monitor the guarantee.	6. The customs authorities shall monitor the guarantee.	6. The customs authorities shall monitor the guarantee. Text Origin: Commission Proposal	G
	Article 170(7)					
G	1807	7. No guarantee shall be required in any of the following situations:	7. No guarantee shall be required in any of the following situations:	7. No guarantee shall be required in any of the following situations:	7. No guarantee shall be required in any of the following situations: Text Origin: Commission Proposal	G
	Article 170(7), point (a)					
G	1808	(a) from States, regional and local government authorities or other bodies governed by public law, in respect of the activities in	(a) from States, regional and local government authorities or other bodies governed by public law, in respect of the activities in	(a) from States, regional and local government authorities or other bodies governed by public law, in respect of the activities in	(a) from States, regional and local government authorities or other bodies governed by public law, in respect of the activities in	G

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		which they engage as public authorities;	which they engage as public authorities;	which they engage as public authorities;	which they engage as public authorities; Text Origin: Commission Proposal	
	Article 170(7), point (b)					
G	1809	(b) for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;	(b) for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;	(b) for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways;	(b) for goods carried on the Rhine, the Rhine waterways, the Danube or the Danube waterways; Text Origin: Commission Proposal	G
	Article 170(7), point (c)					
G	1810	(c) for goods carried by a fixed transport installation;	(c) for goods carried by a fixed transport installation;	(c) for goods carried by a fixed transport installation;	(c) for goods carried by a fixed transport installation; Text Origin: Commission Proposal	G
	Article 170(7), point (d)					
G	1811	(d) in specific cases where goods are placed under the temporary admission procedure;	(d) in specific cases where goods are placed under the temporary admission procedure;	(d) in specific cases where goods are placed under the temporary admission procedure;	(d) in specific cases where goods are placed under the temporary admission procedure; Text Origin: Commission Proposal	G
	Article 170(7), point (e)					
Y	1812	(e) for goods carried by sea or air between Union ports or between Union airports.	(e) for goods carried by sea or air between Union ports or between Union airports.	(e) for goods **placed under the Union transit procedure using the simplification referred to in Article 116(4), point (d) and** carried by sea or air between	(e) for goods ***placed under the Union transit procedure using the simplification referred to in Article 116(4), point (d) and*** carried by sea or air between	Y

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			Union ports or between Union airports.**;**	Union ports or between Union airports.***;*** Text Origin: Council Mandate
Article 170(7), point (ea)				
Y	1812a		**(f) for potential customs debt of Trust and Check traders.**	***(f) for potential customs debt of Trust and Check traders.*** Text Origin: Council Mandate
Article 170(8)				
Y	1813	8. The customs authorities may waive the requirement for provision of a guarantee where the amount of import or export duty to be secured does not exceed the statistical value threshold of EUR 1 000 in value.	8. The customs authorities may waive the requirement for provision of a guarantee where the amount of import or export duty to be secured does not exceed the statistical value threshold of EUR 1 000 in value.	8. The customs authorities may waive the requirement for provision of a guarantee where the amount of import or export duty to be secured does not exceed ~~the statistical value~~***a certain*** threshold ~~of EUR 1 000 in value.~~ Text Origin: Council Mandate
Article 170(9)				
Y	1814	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where no guarantee is required for goods placed under the temporary admission procedure, as referred to in paragraph 7, point (d).	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where no guarantee is required for goods placed under the temporary admission procedure, as referred to in paragraph 7, point (d).	9. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the specific cases where no guarantee is required for goods placed under the temporary admission procedure, as referred to in paragraph 7, point (d) ***and the threshold for waiving the***

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			provision of a guarantee as referred to in paragraph 8.	***provision of a guarantee as referred to in paragraph 8***. Text Origin: Council Mandate
Article 170(10)				
G 1815	10. The Commission shall specify, by means of implementing acts, the procedural rules regarding the provision and the monitoring of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	10. The Commission shall specify, by means of implementing acts, the procedural rules regarding the provision and the monitoring of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	10. The Commission shall specify, by means of implementing acts, the procedural rules regarding the provision and the monitoring of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	10. The Commission shall specify, by means of implementing acts, the procedural rules regarding the provision and the monitoring of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal G
Article 171				
G 1816	Article 171 Reference amount of a compulsory guarantee	Article 171 Reference amount of a compulsory guarantee	Article 171 Reference amount of a compulsory guarantee	Article 171 Reference amount of a compulsory guarantee Text Origin: Commission Proposal G
Article 171(1), first subparagraph				
G 1817	1. Where the customs authorities must require a guarantee and can establish the precise amount of import or export duty corresponding to the customs	1. Where the customs authorities must require a guarantee and can establish the precise amount of import or export duty corresponding to the customs	1. Where the customs authorities must require a guarantee and can establish the precise amount of import or export duty corresponding to the customs	1. Where the customs authorities must require a guarantee and can establish the precise amount of import or export duty corresponding to the customs G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	debt and of other charges at the time when the guarantee is required, the guarantee shall cover that precise amount.	debt and of other charges at the time when the guarantee is required, the guarantee shall cover that precise amount.	debt and of other charges at the time when the guarantee is required, the guarantee shall cover that precise amount.	debt and of other charges at the time when the guarantee is required, the guarantee shall cover that precise amount. Text Origin: Commission Proposal
Article 171(1), second subparagraph				
G 1818	Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.	Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.	Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred.	Where it is not possible to establish the precise amount, the guarantee shall be fixed at the maximum amount, as estimated by the customs authorities, of import or export duty corresponding to the customs debt and of other charges which have been or may be incurred. Text Origin: Commission Proposal
Article 171(2)				
G 1819	2. Without prejudice to Article 176, where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts	2. Without prejudice to Article 176, where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts	2. Without prejudice to Article 176, where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts	2. Without prejudice to Article 176, where a comprehensive guarantee is provided for the amount of import or export duty corresponding to customs debts and other charges which vary in amount over time, the amount of such guarantee shall be set at a level enabling the amount of import or export duty corresponding to customs debts

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	and other charges to be covered at all times.	and other charges to be covered at all times.	and other charges to be covered at all times.	and other charges to be covered at all times. Text Origin: Commission Proposal
Article 172				
G 1820	Article 172 Reference amount of a precautionary guarantee	Article 172 Reference amount of a precautionary guarantee	Article 172 Reference amount of a precautionary guarantee	Article 172 Reference amount of a precautionary guarantee Text Origin: Commission Proposal
Article 172, first paragraph				
G 1821	Where providing a guarantee is not compulsory but the customs authorities are not certain that the amount of import or export duty corresponding to a customs debt and other charges will be paid within the prescribed period, they shall require a guarantee for an amount that may not exceed the level referred to in Article 171.	Where providing a guarantee is not compulsory but the customs authorities are not certain that the amount of import or export duty corresponding to a customs debt and other charges will be paid within the prescribed period, they shall require a guarantee for an amount that may not exceed the level referred to in Article 171.	Where providing a guarantee is not compulsory but the customs authorities are not certain that the amount of import or export duty corresponding to a customs debt and other charges will be paid within the prescribed period, they shall require a guarantee for an amount that may not exceed the level referred to in Article 171.	Where providing a guarantee is not compulsory but the customs authorities are not certain that the amount of import or export duty corresponding to a customs debt and other charges will be paid within the prescribed period, they shall require a guarantee for an amount that may not exceed the level referred to in Article 171. Text Origin: Commission Proposal
Article 173				
G 1822	Article 173 Provision of a guarantee	Article 173 Provision of a guarantee	Article 173 Provision of a guarantee	Article 173 Provision of a guarantee Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 173(1)				
1823	1. A guarantee may be provided in one of the following forms:	1. A guarantee may be provided in one of the following forms:	1. A guarantee may be provided in one of the following forms:	1. A guarantee may be provided in one of the following forms: Text Origin: Commission Proposal
Article 173(1), point (a)				
1824	(a) by any means of payment recognised by the customs authorities, made in euro or in the currency of the Member State in which the guarantee is required;	(a) by any means of payment recognised by the customs authorities, made in euro or in the currency of the Member State in which the guarantee is required;	(a) by any means of payment recognised by the customs authorities, made in euro or in the currency of the Member State in which the guarantee is required;	(a) by any means of payment recognised by the customs authorities, made in euro or in the currency of the Member State in which the guarantee is required; Text Origin: Commission Proposal
Article 173(1), point (b)				
1825	(b) by an undertaking given by a guarantor;	(b) by an undertaking given by a guarantor;	(b) by an undertaking given by a guarantor;	(b) by an undertaking given by a guarantor; Text Origin: Commission Proposal
Article 173(1), point (c)				
1826	(c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.	(c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.	(c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid.	(c) by another form of guarantee which provides equivalent assurance that the amount of import or export duty corresponding to the customs debt and other charges will be paid. Text Origin: Commission Proposal

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Article 173(2), first subparagraph				
G 1827	2. A guarantee in the form of a cash deposit or any other equivalent means of payment shall be given in accordance with the provisions in force in the Member State in which the guarantee is required.	2. A guarantee in the form of a cash deposit or any other equivalent means of payment shall be given in accordance with the provisions in force in the Member State in which the guarantee is required.	2. A guarantee in the form of ~~a cash deposit or any other equivalent~~**any** means of payment shall be given in accordance with the provisions in force in the Member State in which the guarantee is required.	2. A guarantee in the form of ~~*a cash deposit or any other equivalent*~~***any*** means of payment shall be given in accordance with the provisions in force in the Member State in which the guarantee is required. Text Origin: Council Mandate
Article 173(2), second subparagraph				
G 1828	Where a guarantee is given by any means of payment recognised by the customs authorities, no interest thereon shall be payable by the customs authorities.	Where a guarantee is given by any means of payment recognised by the customs authorities, no interest thereon shall be payable by the customs authorities.	Where a guarantee is given by any means of payment recognised by the customs authorities, no interest thereon shall be payable by the customs authorities.	Where a guarantee is given by any means of payment recognised by the customs authorities, no interest thereon shall be payable by the customs authorities. Text Origin: Commission Proposal
Article 173(3)				
G 1829	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the form of the guarantee referred to in paragraph 1, point (c).	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the form of the guarantee referred to in paragraph 1, point (c).	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the form of the guarantee referred to in paragraph 1, point (c).	3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the form of the guarantee referred to in paragraph 1, point (c). Text Origin: Commission Proposal
Article 174				

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G	1830	Article 174 Choice of guarantee	Article 174 Choice of guarantee	Article 174 Choice of guarantee	Article 174 Choice of guarantee Text Origin: Commission Proposal	G
Article 174, first paragraph						
G	1831	The person required to provide a guarantee may choose between the forms of guarantee laid down in Article 173(1).	The person required to provide a guarantee may choose between the forms of guarantee laid down in Article 173(1).	The person required to provide a guarantee may choose between the forms of guarantee laid down in Article 173(1).	The person required to provide a guarantee may choose between the forms of guarantee laid down in Article 173(1). Text Origin: Commission Proposal	G
Article 174, second paragraph						
G	1832	However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned.	However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned.	However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned.	However, the customs authorities may refuse to accept the form of guarantee chosen where it is incompatible with the proper functioning of the customs procedure concerned. Text Origin: Commission Proposal	G
Article 174, third paragraph						
G	1833	The customs authorities may require that the form of guarantee chosen be maintained for a specific period.	The customs authorities may require that the form of guarantee chosen be maintained for a specific period.	The customs authorities may require that the form of guarantee chosen be maintained for a specific period.	The customs authorities may require that the form of guarantee chosen be maintained for a specific period. Text Origin: Commission Proposal	G
Article 175						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 1834	Article 175 Guarantor	Article 175 Guarantor	Article 175 Guarantor	Article 175 Guarantor Text Origin: Commission Proposal
Article 175(1)				
G 1835	1. The guarantor referred to in Article 173(1), point (b) shall be a third person resident, registered or established in the customs territory of the Union. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Union in accordance with Union provisions in force.	1. The guarantor referred to in Article 173(1), point (b) shall be a third person resident, registered or established in the customs territory of the Union. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Union in accordance with Union provisions in force.	1. The guarantor referred to in Article 173(1), point (b) shall be a third person ~~resident, registered or~~ established in the customs territory of the Union. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Union in accordance with Union provisions in force.	1. The guarantor referred to in Article 173(1), point (b) shall be a third person ~~resident, registered or~~ established in the customs territory of the Union. The guarantor shall be approved by the customs authorities requiring the guarantee, unless the guarantor is a credit institution, financial institution or insurance company accredited in the Union in accordance with Union provisions in force. Text Origin: Council Mandate
Article 175(2)				
G 1836	2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.	2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.	2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges.	2. The guarantor shall undertake in writing to pay the secured amount of import or export duty corresponding to a customs debt and other charges. Text Origin: Commission Proposal
Article 175(3)				

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G	1837	3. The customs authorities may refuse to approve the guarantor or the type of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.	3. The customs authorities may refuse to approve the guarantor or the type of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.	3. The customs authorities may refuse to approve the guarantor or the ~~type~~**form** of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges.	3. The customs authorities may refuse to approve the guarantor or the ~~*type*~~***form*** of guarantee proposed where either does not appear certain to ensure payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and of other charges. Text Origin: Council Mandate	G
Article 175(4)						
G	1838	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules concerning the forms for the provision of a guarantee and the rules applicable to the guarantor referred to in this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules concerning the forms for the provision of a guarantee and the rules applicable to the guarantor referred to in this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the ~~rules concerning the~~ forms for the ~~provision of a~~ guarantee and the rules applicable to the guarantor referred to in this Article.	4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the ~~*rules concerning the*~~ forms for the ~~*provision of a*~~ guarantee and the rules applicable to the guarantor referred to in this Article. Text Origin: Council Mandate	G
Article 175(5)						
G	1839	5. The Commission shall specify, by means of implementing acts, the procedural rules regarding the revocation and cancellation of the undertaking given by the guarantor referred to in this Article. Those	5. The Commission shall specify, by means of implementing acts, the procedural rules regarding the revocation and cancellation of the undertaking given by the guarantor referred to in this Article. Those	5. The Commission shall specify, by means of implementing acts, the procedural rules regarding the revocation and cancellation of the undertaking given by the guarantor referred to in this Article. Those	5. The Commission shall specify, by means of implementing acts, the procedural rules regarding the revocation and cancellation of the undertaking given by the guarantor referred to in this Article. Those	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 176				
G 1840	Article 176 Comprehensive guarantee	Article 176 Comprehensive guarantee	Article 176 Comprehensive guarantee	Article 176 Comprehensive guarantee Text Origin: Commission Proposal
Article 176(1)				
G 1841	1. The customs authorities may only grant the authorisation referred to in Article 170(5) to persons who satisfy the following conditions:	1. The customs authorities may only grant the authorisation referred to in Article 170(5) to persons who satisfy the following conditions:	1. The customs authorities ~~may only~~**shall** grant the authorisation referred to in Article 170(5) **only** to persons who satisfy the following conditions:	1. The customs authorities may only grant the authorisation referred to in Article 170(5) to persons who satisfy the following conditions: Text Origin: EP Mandate
Article 176(1), point (a)				
G 1842	(a) they are established in the customs territory of the Union;	(a) they are established in the customs territory of the Union;	(a) they are established in the customs territory of the Union;	(a) they are established in the customs territory of the Union; Text Origin: Commission Proposal
Article 176(1), point (b)				
G 1843	(b) they fulfil the criteria laid down in Article 24(1), point (a);	(b) they fulfil the criteria laid down in Article 24(1), point (a);	(b) they fulfil the criteria laid down in Article 24(1), point (a);	(b) they fulfil the criteria laid down in Article 24(1), point (a);

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				Text Origin: Commission Proposal
Article 176(1), point (c)				
1844	(c) they are regular users of the customs procedures involved or operators of temporary storage facilities or they fulfil the criteria laid down in Article 24(1), point (d).	(c) they are regular users of the customs procedures involved or operators of temporary storage facilities or they fulfil the criteria laid down in Article 24(1), point (d).	(c) they are regular users of the customs procedures involved or **holder of the authorisation for the operation** ~~operators~~ of temporary storage facilities- or they fulfil the criteria laid down in Article 24(1), point (d).	(c) they are regular users of the customs procedures involved or ***holder of the authorisation for the operation*** ~~*operators*~~ of temporary storage facilities- or they fulfil the criteria laid down in Article 24(1), point (d). Text Origin: Council Mandate
Article 176(2)				
1845	2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c) and Trust and Check traders to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver.	2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c), ***an economic operator fulfilling the criteria laid down in points (b) and (c) of Article 25(3),*** and Trust and Check traders to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver.	2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c) ~~and Trust and Check traders~~ to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver.	2. The customs authorities may authorise an economic operator fulfilling the criteria laid down in Article 24(1), points (b) and (c) ~~*and Trust and Check traders*~~ to provide a comprehensive guarantee for potential customs debts and other charges with a reduced amount or to have a guarantee waiver. Text Origin: Council Mandate
Article 176(3)				
1846	3. The customs authorities may authorise an authorised economic operator for customs	3. The customs authorities may authorise an authorised economic operator for customs	3. **Upon application,** the customs authorities may authorise an authorised economic operator	3. ***Upon application,*** the customs authorities may authorise an authorised economic operator

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	simplifications and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, upon application, with a reduced amount.	simplifications***, an economic operator fulfilling the criteria laid down in points (b) and (c) of Article 25(3),*** and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, upon application, with a reduced amount***, or, for a Trust and Check trader, to have a guarantee waiver***.	for customs simplifications and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, ~~upon application,~~ with a reduced amount.	for customs simplifications and a Trust and Check trader to provide a comprehensive guarantee for existing customs debts and other charges, ~~*upon application,*~~ with a reduced amount. Text Origin: Council Mandate
	Article 176(4)			
G	1847 4. The comprehensive guarantee with a reduced amount referred to in paragraph 3 shall be equivalent to the provision of a guarantee.	4. The comprehensive guarantee with a reduced amount referred to in paragraph 3 shall be equivalent to the provision of a guarantee.	4. The comprehensive guarantee with a reduced amount referred to in paragraph 3 shall be equivalent to the provision of a guarantee.	4. The comprehensive guarantee with a reduced amount referred to in paragraph 3 shall be equivalent to the provision of a guarantee. Text Origin: Commission Proposal
	Article 176(5)			
G	1848 5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in paragraph 2.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in ~~*paragraph 2*~~***paragraphs 2 and 3***.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in ~~paragraph 2~~**paragraphs 2 and 3**.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for the granting of an authorisation to use a comprehensive guarantee with a reduced amount or to have a guarantee waiver referred to in ~~*paragraph 2*~~***paragraphs 2 and 3***.

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				Text Origin: EP Mandate
Article 176(6)				
1849	6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in ~~paragraph 2~~**paragraphs 2 and 3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in ~~paragraph 2~~**paragraphs 2 and 3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	6. The Commission shall specify, by means of implementing acts, the procedural rules for determining the amount of the guarantee, including the reduced amount referred to in ~~paragraph 2~~**paragraphs 2 and 3**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: EP Mandate
Article 177				
1850	Article 177 Temporary prohibitions relating to the use of comprehensive guarantees	Article 177 Temporary prohibitions relating to the use of comprehensive guarantees	Article 177 Temporary prohibitions relating to the use of comprehensive guarantees	Article 177 Temporary prohibitions relating to the use of comprehensive guarantees Text Origin: Commission Proposal
Article 177(1)				
1851	1. In the context of special procedures or temporary storage, the Commission may decide to temporarily prohibit recourse to any of the following:	1. In the context of special procedures or temporary storage, the Commission may decide to temporarily prohibit recourse to any of the following:	1. In the context of special procedures or temporary storage, the Commission may decide to temporarily prohibit recourse to any of the following:	1. In the context of special procedures or temporary storage, the Commission may decide to temporarily prohibit recourse to any of the following:

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 177(1), point (a)					
G	1852	(a) the comprehensive guarantee for a reduced amount or a guarantee waiver referred to in Article 176(2);	(a) the comprehensive guarantee for a reduced amount or a guarantee waiver referred to in Article 176(2);	(a) the comprehensive guarantee for a reduced amount or a guarantee waiver referred to in Article 176(2);	(a) the comprehensive guarantee for a reduced amount or a guarantee waiver referred to in Article 176(2); Text Origin: Commission Proposal
Article 177(1), point (b)					
G	1853	(b) the comprehensive guarantee referred to in Article 176, in respect of goods which have been identified as being subject to large-scale fraud.	(b) the comprehensive guarantee referred to in Article 176, in respect of goods which have been identified as being subject to large-scale fraud.	(b) the comprehensive guarantee referred to in Article 176, in respect of goods which have been identified as being subject to large-scale fraud.	(b) the comprehensive guarantee referred to in Article 176, in respect of goods which have been identified as being subject to large-scale fraud. Text Origin: Commission Proposal
Article 177(2), first subparagraph					
G	1854	2. Where point (a) or point (b) of paragraph 1 applies, recourse to the comprehensive guarantee for a reduced amount or a guarantee waiver or recourse to the comprehensive guarantee referred to in Article 176 may be authorised where the person concerned fulfils either of the following conditions:	2. Where point (a) or point (b) of paragraph 1 applies, recourse to the comprehensive guarantee for a reduced amount or a guarantee waiver or recourse to the comprehensive guarantee referred to in Article 176 may be authorised where the person concerned fulfils either of the following conditions:	2. Where point (a) or point (b) of paragraph 1 applies, recourse to the comprehensive guarantee for a reduced amount or a guarantee waiver or recourse to the comprehensive guarantee referred to in Article 176 may be authorised where the person concerned fulfils either of the following conditions:	2. Where point (a) or point (b) of paragraph 1 applies, recourse to the comprehensive guarantee for a reduced amount or a guarantee waiver or recourse to the comprehensive guarantee referred to in Article 176 may be authorised where the person concerned fulfils either of the following conditions:

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				Text Origin: Commission Proposal
Article 177(2), first subparagraph, point (a)				
1855	(a) that person can show that no customs debt has arisen in respect of the goods in question in the course of operations which that person has undertaken in the 2 years preceding the decision referred to in paragraph 1;	(a) that person can show that no customs debt has arisen in respect of the goods in question in the course of operations which that person has undertaken in the 2 years preceding the decision referred to in paragraph 1;	(a) that person can show that no customs debt has arisen in respect of the goods in question in the course of operations which that person has undertaken in the 2 years preceding the decision referred to in paragraph 1;	(a) that person can show that no customs debt has arisen in respect of the goods in question in the course of operations which that person has undertaken in the 2 years preceding the decision referred to in paragraph 1; Text Origin: Commission Proposal
Article 177(2), first subparagraph, point (b)				
1856	(b) where customs debts have arisen in the 2 years preceding the decision referred to in paragraph 1, the person concerned can show that those debts were fully paid by the debtor or debtors or the guarantor within the prescribed time limit.	(b) where customs debts have arisen in the 2 years preceding the decision referred to in paragraph 1, the person concerned can show that those debts were fully paid by the debtor or debtors or the guarantor within the prescribed time limit.	(b) where customs debts have arisen in the 2 years preceding the decision referred to in paragraph 1, the person concerned can show that those debts were fully paid by the debtor or debtors or the guarantor within the prescribed time limit.	(b) where customs debts have arisen in the 2 years preceding the decision referred to in paragraph 1, the person concerned can show that those debts were fully paid by the debtor or debtors or the guarantor within the prescribed time limit. Text Origin: Commission Proposal
Article 177(2), second subparagraph				
1857	To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the person concerned must also fulfil	To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the person concerned must also fulfil	To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the person concerned must also fulfil	To obtain authorisation to use a temporarily prohibited comprehensive guarantee, the person concerned must also fulfil

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	the criteria laid down in Article 24(1), points (b) and (c).	the criteria laid down in Article 24(1), points (b) and (c).	the criteria laid down in Article 24(1), points (b) and (c).	the criteria laid down in Article 24(1), points (b) and (c). Text Origin: Commission Proposal
Article 177(3), first subparagraph				
G 1858	3. The Commission shall specify, by means of implementing acts, the rules regarding the temporary prohibitions relating to the use of comprehensive guarantees referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the rules regarding the temporary prohibitions relating to the use of comprehensive guarantees referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the rules regarding the temporary prohibitions relating to the use of comprehensive guarantees referred to in ~~paragraph 1~~ **this Article**. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall specify, by means of implementing acts, the rules regarding the temporary prohibitions relating to the use of comprehensive guarantees referred to in ~~*paragraph 1*~~ ***this Article***. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Council Mandate
Article 177(3), second subparagraph				
G 1859	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly enhance the protection of the financial interests of the Union and of its Member States, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly enhance the protection of the financial interests of the Union and of its Member States, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	**4.** On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly enhance the protection of the financial interests of the Union and of its Member States, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	***4.*** On imperative grounds of urgency relating to such measures, duly justified by the need to rapidly enhance the protection of the financial interests of the Union and of its Member States, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).

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				Text Origin: Council Mandate
Article 178				
1860	Article 178 Additional or replacement guarantee	Article 178 Additional or replacement guarantee	Article 178 Additional or replacement guarantee	Article 178 Additional or replacement guarantee Text Origin: Commission Proposal
Article 178, first paragraph				
1861	Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 170(3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to that person's choice.	Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 170(3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to that person's choice.	Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 170(3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to that person's choice.	Where the customs authorities establish that the guarantee provided does not ensure, or is no longer certain or sufficient to ensure, payment within the prescribed period of the amount of import or export duty corresponding to the customs debt and other charges, they shall require any of the persons referred to in Article 170(3) either to provide an additional guarantee or to replace the original guarantee with a new guarantee, according to that person's choice. Text Origin: Commission Proposal
Article 179				
1862	Article 179 Release of the guarantee	Article 179 Release of the guarantee	Article 179 Release of the guarantee	Article 179 Release of the guarantee

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					Text Origin: Commission Proposal
Article 179(1)					
G	1863	1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.	1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.	1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise.	1. The customs authorities shall release the guarantee immediately when the customs debt or liability for other charges is extinguished or can no longer arise. Text Origin: Commission Proposal
Article 179(2)					
G	1864	2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.	2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.	2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action.	2. Where the customs debt or liability for other charges has been extinguished in part, or may arise only in respect of part of the amount which has been secured, a corresponding part of the guarantee shall be released accordingly at the request of the person concerned, unless the amount involved does not justify such action. Text Origin: Commission Proposal
Article 179(3)					
G	1865	3. The Commission is empowered to adopt delegated acts, in accordance with Article	3. The Commission is empowered to adopt delegated acts, in accordance with Article	3. The Commission is empowered to adopt delegated acts, in accordance with Article	3. The Commission is empowered to adopt delegated acts, in accordance with Article

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	261, to supplement this Regulation by determining the time limits for the release of a guarantee.	261, to supplement this Regulation by determining the time limits for the release of a guarantee.	261, to supplement this Regulation by determining the time limits for the release of a guarantee.	261, to supplement this Regulation by determining the time limits for the release of a guarantee. Text Origin: Commission Proposal
Article 179(4)				
G 1866	4. The Commission shall specify, by means of implementing acts, the procedural rules regarding the release of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules regarding the release of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules regarding the release of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	4. The Commission shall specify, by means of implementing acts, the procedural rules regarding the release of the guarantee referred to in this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Chapter 3				
G 1867	Chapter 3 Recovery, payment, repayment and remission of the amount of import or export duty	Chapter 3 Recovery, payment, repayment and remission of the amount of import or export duty	Chapter 3 Recovery, payment, repayment and remission of the amount of import or export duty	Chapter 3 Recovery, payment, repayment and remission of the amount of import or export duty Text Origin: Commission Proposal
Section 1				
G 1868	Section 1 Determination of the amount of import or export	Section 1 Determination of the amount of import or export	Section 1 Determination of the amount of import or export	Section 1 Determination of the amount of import or export

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	duty, notification of the customs debt and entry into the accounts	duty, notification of the customs debt and entry into the accounts	duty, notification of the customs debt and entry into the accounts	duty, notification of the customs debt and entry into the accounts Text Origin: Commission Proposal	
Article 180					
G	1869	Article 180 Determination of the amount of import or export duty	Article 180 Determination of the amount of import or export duty	Article 180 Determination of the amount of import or export duty Text Origin: Commission Proposal	G
Article 180(1)					
Y	1870	1. The importer and the exporter shall calculate the amount of import or export duty payable. Upon release of the goods, the customs authorities are deemed to accept the amount of import or export duty payable as calculated by the importer and the exporter, without prejudice to post-release controls. If that person does not calculate the amount or the customs authorities disagree with the amount calculated by that person, the customs authorities responsible for the place where the customs debt is incurred or is deemed to have been incurred in accordance with Article 169, shall determine the amount of import or	1. The importer and the exporter shall calculate the amount of import or export duty payable. Upon release of the goods, the customs authorities are deemed to accept the amount of import or export duty payable as calculated by the importer and the exporter, without prejudice to post-release controls. If that person does not calculate the amount or the customs authorities disagree with the amount calculated by that person, the customs authorities responsible for the place where the customs debt is incurred or is deemed to have been incurred in accordance with Article 169, shall determine the amount of import or	1. ~~The importer and the exporter shall calculate the amount of import or export duty payable. Upon release of the goods, the customs authorities are deemed to accept~~ The amount of import or export duty payable ~~as calculated by the importer and the exporter, without prejudice to post-release controls. If that person does not calculate the amount or the customs authorities disagree with the amount calculated by that person,~~**shall be determined by** the customs authorities responsible for the place where the customs debt is incurred**,** or is deemed to have been incurred in accordance with Article 169, ~~shall determine~~	1. ~~*The importer and the exporter shall calculate the amount of import or export duty payable. Upon release of the goods, the customs authorities are deemed to accept*~~ The amount of import or export duty payable ~~*as calculated by the importer and the exporter, without prejudice to post-release controls. If that person does not calculate the amount or the customs authorities disagree with the amount calculated by that person,*~~***shall be determined by*** the customs authorities responsible for the place where the customs debt is incurred**,** or is deemed to have been incurred in accordance with	Y

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	export duty payable as soon as they have the necessary information.	export duty payable as soon as they have the necessary information.	~~the amount of import or export duty payable as soon as they have the necessary information.~~**taking into account the data provided or made available.**	Article 169, ~~*shall determine the amount of import or export duty payable as soon as they have the necessary information.*~~***taking into account the data provided or made available.*** Text Origin: Council Mandate
Article 180(2)				
G	1871	2. By way of derogation from paragraph 1, until the date set out in Article 265(3), where a customs declaration has been lodged, the customs authorities may accept the amount of import or export duty payable determined in the customs declaration, without prejudice to post-release controls. If the customs authorities disagree with that amount they shall determine the amount of import or export duty payable as soon as they have the necessary information.	2. By way of derogation from paragraph 1, until the date set out in Article 265(3), where a customs declaration has been lodged, the customs authorities may accept the amount of import or export duty payable determined in the customs declaration, without prejudice to post-release controls. If the customs authorities disagree with that amount they shall determine the amount of import or export duty payable as soon as they have the necessary information.	2. By way of derogation from paragraph 1, until ~~the date set out in Article 265(3)~~ **31 December 2037**, where a customs declaration has been lodged, the customs authorities may accept the amount of import or export duty payable determined in the customs declaration, without prejudice to post-release controls. If the customs authorities disagree with that amount they shall determine the amount of import or export duty payable as soon as they have the necessary information.	2. By way of derogation from paragraph 1, until the date set out in Article 265(3), where a customs declaration has been lodged, the customs authorities may accept the amount of import or export duty payable determined in the customs declaration, without prejudice to post-release controls. If the customs authorities disagree with that amount they shall determine the amount of import or export duty payable as soon as they have the necessary information. Text Origin: EP Mandate
Article 180(3), first subparagraph				
G	1872	3. Where the amount of import or export duty payable does not result in a whole number, that amount may be rounded.	3. Where the amount of import or export duty payable does not result in a whole number, that amount may be rounded.	3. Where the amount of import or export duty payable does not result in a whole number, that amount may be rounded.

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					Text Origin: Commission Proposal	
Article 180(3), second subparagraph						
G	1873	Where the amount referred in the first subparagraph is expressed in euro, rounding may not be more than a rounding up or down to the nearest whole number.	Where the amount referred in the first subparagraph is expressed in euro, rounding may not be more than a rounding up or down to the nearest whole number.	Where the amount referred in the first subparagraph is expressed in euro, rounding may not be more than a rounding up or down to the nearest whole number.	Where the amount referred in the first subparagraph is expressed in euro, rounding may not be more than a rounding up or down to the nearest whole number. Text Origin: Commission Proposal	G
Article 180(3), third subparagraph						
Y	1874	Importers and exporters established in a Member State whose currency is not the euro may either apply mutatis mutandis the provisions of the second subparagraph or derogate from that subparagraph, provided that the rules applicable on rounding do not have a greater financial impact than the rule set out in the second subparagraph.	Importers and exporters established in a Member State whose currency is not the euro may either apply mutatis mutandis the provisions of the second subparagraph or derogate from that subparagraph, provided that the rules applicable on rounding do not have a greater financial impact than the rule set out in the second subparagraph.	~~Importers and exporters established in~~ A Member ~~State~~**States** whose currency is not ~~the~~ euro may either apply mutatis mutandis the provisions of the second subparagraph or derogate from that subparagraph, provided that the rules applicable on rounding do not have a greater financial impact than the rule set out in the second subparagraph.	~~*Importers and exporters established in*~~ A Member State whose currency is not ~~*the*~~ euro may either apply mutatis mutandis the provisions of the second subparagraph or derogate from that subparagraph, provided that the rules applicable on rounding do not have a greater financial impact than the rule set out in the second subparagraph. Text Origin: Council Mandate	Y
Article 181						
G	1875	Article 181 Notification of the customs debt	Article 181 Notification of the customs debt	Article 181 Notification of the customs debt	Article 181 Notification of the customs debt Text Origin: Commission Proposal	G

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Article 181(1)				
1876	1. Upon release of the goods, the customs authorities are deemed to have notified the customs debt to the importer or the exporter.	1. Upon release of the goods, the customs authorities are deemed to have notified the customs debt to the importer or the exporter.	1. ~~Upon~~**The customs authority shall notify the customs debt to debtor at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 169.** **Where the amount of import or export duty payable is equal to the amount calculated on the basis of the data provided or made available,** release of the goods~~,~~ **by** the customs authorities ~~are deemed to have notified~~**shall be equivalent to notifying the debtor of** the customs debt ~~to the importer or the exporter~~.	1. ***The customs authority shall notify the customs debt to debtor at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 169.*** ***Where the amount of import or export duty payable is equal to the amount calculated on the basis of the data provided or made available,*** upon release of the goods, the customs authorities are deemed to have notified the customs debt to the importer or the exporter. Text Origin: Council Mandate
Article 181(2), first subparagraph				
1877	2. Where the customs authorities have determined the amount of import or export duty payable, they shall notify it to the debtor in the form prescribed at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 169.	2. Where the customs authorities have determined the amount of import or export duty payable, they shall notify it to the debtor in the form prescribed at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 169.	2. ~~Where the customs authorities have determined the amount of import or export duty payable, they shall notify it to the debtor in the form prescribed at the place where the customs debt is incurred, or is deemed to have been incurred in accordance with Article 169.~~	*deleted*
Article 181(2), second subparagraph				

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G	*1878*	The notification referred to in the first subparagraph shall not be made in any of the following cases:	The notification referred to in the first subparagraph shall not be made in any of the following cases:	The notification referred to in ~~the first subparagraph~~**paragraph 1** shall not be made in any of the following cases:	*deleted* *Text Origin: Council Mandate*	G
Article 181(2), second subparagraph, point (a)						
G	*1879*	*(a)* where, pending a final determination of the amount of import or export duty, a provisional anti-dumping duty or a provisional countervailing duty or a provisional safeguard measure has been imposed;	(a) where, pending a final determination of the amount of import or export duty, a provisional anti-dumping duty or a provisional countervailing duty or a provisional safeguard measure has been imposed;	(a) where, pending a final determination of the amount of import or export duty, a provisional anti-dumping duty or a provisional countervailing duty or a provisional safeguard measure has been imposed;	*deleted* *Text Origin: Commission Proposal*	G
Article 181(2), second subparagraph, point (b)						
G	*1880*	*(b)* where the amount of import or export duty payable exceeds that determined on the basis of a decision made in accordance with Article 13;	(b) where the amount of import or export duty payable exceeds that determined on the basis of a decision made in accordance with Article 13;	(b) where the amount of import or export duty payable exceeds that determined on the basis of a decision made in accordance with Article 13;	*deleted* *Text Origin: Commission Proposal*	G
Article 181(2), second subparagraph, point (c)						
G	*1881*	*(c)* where the original decision not to notify the customs debt or to notify it with an amount of import or export duty at a figure less than the amount of import or export duty payable was taken on the basis of general provisions invalidated at a later date by a court decision;	(c) where the original decision not to notify the customs debt or to notify it with an amount of import or export duty at a figure less than the amount of import or export duty payable was taken on the basis of general provisions invalidated at a later date by a court decision;	(c) where the original decision not to notify the customs debt or to notify it with an amount of import or export duty at a figure less than the amount of import or export duty payable was taken on the basis of general provisions invalidated at a later date by a court decision;	*deleted* *Text Origin: Commission Proposal*	G
Article 181(2), second subparagraph, point (d)						

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G	*1882*	*(d)* where the customs authorities are exempted under the customs legislation from notification of the customs debt.	(d) where the customs authorities are exempted under the customs legislation from notification of the customs debt.	(d) where the customs authorities are exempted under the customs legislation from notification of the customs debt.	*deleted* Text Origin: Commission Proposal	G
	Article 181(3), first subparagraph					
G	*1883*	*3.* Where the customs authorities must notify the amount of import or export duty payable in accordance with paragraph 2, the customs authorities shall notify the customs debt to the debtor when they are in a position to determine that amount and take a decision thereon.	3. Where the customs authorities must notify the amount of import or export duty payable in accordance with paragraph 2, the customs authorities shall notify the customs debt to the debtor when they are in a position to determine that amount and take a decision thereon.	3. Where the customs authorities must notify the amount of import or export duty payable in accordance with paragraph ~~2~~**1**, **first subparagraph** the customs authorities shall notify the customs debt to the debtor when they are in a position to determine that amount and take a decision thereon.	3. Where the customs authorities must notify the amount of import or export duty payable in accordance with paragraph ~~2~~***1***, ***first subparagraph*** the customs authorities shall notify the customs debt to the debtor when they are in a position to determine that amount and take a decision thereon. Text Origin: Council Mandate	G
	Article 181(3), second subparagraph					
Y	1884	However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation.	However, where the notification of the customs debt would prejudice a criminal investigation, the customs authorities may defer that notification until such time as it no longer prejudices the criminal investigation ***even if that investigation takes place in a different Member State***. ***If requested to do so by a public authority competent for the prevention, investigation,***	However, where **customs authorities are informed by the competent authority that** the notification of the customs debt would prejudice a criminal investigation, the customs authorities ~~may~~ **shall** defer that notification until such time as it no longer prejudices the criminal investigation.	However, where ***customs authorities are informed by the competent national or Union authorities that*** the notification of the customs debt would prejudice a criminal investigation, the customs authorities ~~*may*~~***shall*** defer that notification until such time as it no longer prejudices the criminal investigation ***even if that investigation takes place in a different Member State***.	Y

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		detection or prosecution of criminal offences, including the EPPO, the requested customs authorities shall defer the notification.		Text Origin: EP Mandate
Article 181(4)				
1885	4. The customs authorities may allow a Trust and Check trader to calculate the customs debt corresponding to the total amount of import or export duty relating to all the goods that this operator has released on behalf of the customs authorities during a period that shall not exceed 31 calendar days, and communicate this to the customs authorities with a breakdown of amounts related to each specific consignments of goods. If the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or export duty payable.	4. The customs authorities may allow a Trust and Check trader to calculate the customs debt corresponding to the total amount of import or export duty relating to all the goods that this operator has released on behalf of the customs authorities during a period that shall not exceed 31 calendar days, and communicate this to the customs authorities with a breakdown of amounts related to each specific consignments of goods. If the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or export duty payable.	4. ~~The customs authorities may allow~~ A Trust and Check trader ~~to~~ **may** calculate the customs debt corresponding to the total amount of import or export duty relating to all the goods that ~~this operator~~ **such trader** has released on behalf of the customs authorities during a period that shall not exceed 31 calendar days, and communicate **within five days from the expiry of that period,** this to the customs authorities with a breakdown of amounts related to each specific ~~consignments of~~ goods. **Upon receipt of the communication** ~~If~~ the customs authorities ~~disagree with the amount calculated and communicated, they~~ shall ~~determine the amount of import or export duty payable.~~**be deemed to have notified the customs debt**	4. ~~*The customs authorities may allow*~~ A Trust and Check trader ~~*to*~~ ***may*** calculate the customs debt corresponding to the total amount of import or export duty relating to all the goods that ~~*this operator*~~ ***such trader*** has released on behalf of the customs authorities during a period that shall not exceed 31 calendar days, and communicate ***within five days from the expiry of that period,*** this to the customs authorities with a breakdown of amounts related to each specific ~~*consignments of*~~ goods. ***Upon receipt of the communication the customs authorities are deemed to have notified the customs debt, unless*** ~~*If*~~ the customs authorities disagree with the amount calculated and communicated. ***In that case***, they

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				shall determine the amount of import or export duty payable. Text Origin: Council Mandate
Article 181(5)				
Y 1886	5. By way of derogation from paragraph 1, where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries to a customer in the customs territory of the Union, the customs authorities may authorise a deemed importer to calculate and communicate the customs debt corresponding to the total amount of import duty relating to all the goods released to that deemed importer during one month by the end of the following month, with breakdown of amounts related to each specific consignments of goods. This communication may amend or invalidate the information that the deemed importer had provided in accordance with Article 59(2). If the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or	5. By way of derogation from paragraph 1, where Title XII, Chapter 6, Section 4 of Directive 2006/112/EC applies to the distance sales of goods to be imported from third countries to a customer in the customs territory of the Union, the customs authorities may authorise a deemed importer to calculate and communicate the customs debt corresponding to the total amount of import duty relating to all the goods released to that deemed importer during one month by the end of the following month, with breakdown of amounts related to each specific consignments of goods. This communication may amend or invalidate the information that the deemed importer had provided in accordance with Article 59(2). If the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or	5. ~~By way of derogation from paragraph 1, where~~ **The deemed importer making use of the special scheme laid down in** Title XII, Chapter 6, Section 4 of Directive 2006/112/EC ~~applies to the distance sales of goods to be imported from third countries to a customer~~**, having the status of Trust and Check trader shall,** in the ~~customs territory of the Union, the customs authorities may authorise a deemed importer to calculate and communicate the customs debt corresponding to the total amount of import duty relating to all the goods released to that deemed importer during one month by the end of the following month, with breakdown of amounts related to each specific consignments of goods. This~~ communication ~~may~~**referred to in paragraph 4,** amend or invalidate the information ~~that the deemed importer had~~ provided in	5. ~~*By way of derogation from paragraph 1, where*~~***The deemed importer [making use of the special scheme laid down in*** Title XII, Chapter 6, Section 4 of Directive 2006/112/EC ~~*applies to the distance sales of goods to be imported from third countries to a customer*~~***,] having the status of Trust and Check trader shall,*** in the ~~*customs territory of the Union, the customs authorities may authorise a deemed importer to calculate and communicate the customs debt corresponding to the total amount of import duty relating to all the goods released to that deemed importer during one month by the end of the following month, with breakdown of amounts related to each specific consignments of goods. This*~~ communication ~~*may*~~***referred to in paragraph 4,*** amend or invalidate the information ~~*that the deemed importer had*~~ provided in accordance with Article 59(2)~~*. If*~~ Y

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	export duty payable. The customs authorities shall be deemed to have notified the customs debt where they have not disagreed with the communication within a reasonable period of time after the trader has submitted it.	export duty payable. The customs authorities shall be deemed to have notified the customs debt where they have not disagreed with the communication within a reasonable period of time after the trader has submitted it.	accordance with Article 59(2)~~. If the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or export duty payable.~~ **where goods sold by that deemed importer under distance sales are returned to** the customs ~~authorities shall be deemed to have notified~~**warehouse for distance sale, to the original consignor's address or to another address outside** the customs ~~debt where they have not disagreed with~~**territory of the Union during the period covered by** the communication~~ within a reasonable period of time after the trader has submitted it~~**. The deemed importer shall provide or make available the proof of entry to the customs warehouse or exit of the goods out of the customs territory of the Union**.	~~*the customs authorities disagree with the amount calculated and communicated, they shall determine the amount of import or export duty payable.*~~ ***where goods sold by that deemed importer under distance sales are returned to*** the customs ~~*authorities shall be deemed to have notified*~~***warehouse for distance sale, to the original consignor's address or to another address outside*** the customs ~~*debt where they have not disagreed with*~~***territory of the Union during the period covered by*** the communication~~ *within a reasonable period of time after the trader has submitted it*~~***. The deemed importer shall provide or make available the proof of entry to the customs warehouse or exit of the goods out of the customs territory of the Union***. Text Origin: Council Mandate
Article 181(6)				
G 1887	6. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow	6. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow	6. Until ~~the date set out in Article 265(3)~~**31 December 2037** , where a customs declaration is lodged, provided that payment has been guaranteed, the customs	6. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow G

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	that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period be notified at the end of that period. The period fixed by the customs authorities shall not exceed 31 days.	that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period be notified at the end of that period. The period fixed by the customs authorities shall not exceed 31 days.	authorities may allow that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period be notified at the end of that period. The period fixed by the customs authorities shall not exceed 31 days.	that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period be notified at the end of that period. The period fixed by the customs authorities shall not exceed 31 days. Text Origin: Commission Proposal
Article 181(7)				
G 1888	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining÷	7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining: Text Origin: EP Mandate
Article 181(7), point (a)				
G 1889	(a) the cases referred to in paragraph 2, second subparagraph, point (d), where the customs authorities are exempted from notification of the customs debt;	(a) the cases referred to in paragraph 2, second subparagraph, point (d), where the customs authorities are exempted from notification of the customs debt;	(a) the cases referred to in paragraph 2, second subparagraph, point (d), where the customs authorities are exempted from notification of the customs debt;	(a) the cases referred to in paragraph 2, second subparagraph, point (d), where the customs authorities are exempted from notification of the customs debt; Text Origin: Commission Proposal
Article 181(7), point (b)				

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G	1890	(b) the reasonable time for considering lack of disagreement as referred to in paragraph 5;	(b) the reasonable time for considering lack of disagreement as referred to in paragraph 5;	~~(b) the reasonable time for considering lack of disagreement as referred to in paragraph 5;~~	*deleted*	G
	Article 181(7), point (c)					
Y	*1891*	*(c)* the information to be provided in the deemed importer's communication in paragraph 5.	(c) the information to be provided in the deemed importer's communication in paragraph 5.	(c) the information to be provided ~~in~~**by the Trust and Check trader's and** the deemed importer's communication **referred to** in paragraph **4 and 5;**~~5.~~	(c) the information to be provided ~~in~~***by the Trust and Check trader's and*** the deemed importer's communication ***referred to*** in paragraph ***4 and 5;*** ~~5.~~ Text Origin: Council Mandate	Y
	Article 182					
G	1892	Article 182 Limitation of the customs debt	Article 182 Limitation of the customs debt	Article 182 Limitation of the customs debt	Article 182 Limitation of the customs debt Text Origin: Commission Proposal	G
	Article 182(1)					
G	1893	1. The customs authorities shall not notify a customs debt to the debtor after the expiry of a period of 3 years from the date on which the customs debt was incurred.	1. The customs authorities shall not notify a customs debt to the debtor after the expiry of a period of 3 years from the date on which the customs debt was incurred.	1. The customs authorities shall not notify a customs debt to the debtor after the expiry of a period of 3 years from the date on which the customs debt was incurred.	1. The customs authorities shall not notify a customs debt to the debtor after the expiry of a period of 3 years from the date on which the customs debt was incurred. Text Origin: Commission Proposal	G
	Article 182(2)					
G	1894	2. Where the customs debt is incurred as the result of an act	2. Where the customs debt is incurred as the result of an act	2. Where the customs debt is incurred as the result of an act	2. Where the customs debt is incurred as the result of an act	G

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	which, at the time it was committed, was liable to give rise to criminal court proceedings, the three-year period laid down in paragraph 1 shall be extended to a period of a minimum of 5 years and a maximum of 10 years in accordance with national law.	which, at the time it was committed, was liable to give rise to criminal court proceedings, the three-year period laid down in paragraph 1 shall be extended to a period of a minimum of 5 years and a maximum of 10 years in accordance with national law.	which, at the time it was committed, was liable to give rise to criminal court proceedings, the three-year period laid down in paragraph 1 shall be extended to a period of a minimum of 5 years and a maximum of 10 years in accordance with national law.	which, at the time it was committed, was liable to give rise to criminal court proceedings, the three-year period laid down in paragraph 1 shall be extended to a period of a minimum of 5 years and a maximum of 10 years in accordance with national law. Text Origin: Commission Proposal
Article 182(3)				
1895	3. The periods laid down in paragraphs 1 and 2 shall be suspended where:	3. The periods laid down in paragraphs 1 and 2 shall be suspended where:	3. The periods laid down in paragraphs 1 and 2 shall be suspended where:	3. The periods laid down in paragraphs 1 and 2 shall be suspended where: Text Origin: Commission Proposal
Article 182(3), point (a)				
1896	(a) an appeal is lodged in accordance with Article 16;	(a) an appeal is lodged in accordance with Article 16;	(a) an appeal is lodged in accordance with Article 16;	(a) an appeal is lodged in accordance with Article 16; Text Origin: Commission Proposal
Article 182(3), point (b)				
1897	(b) such suspension shall apply from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings; or	(b) such suspension shall apply from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings; or	~~(b)~~ such suspension shall apply from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings; or	~~(b)~~ such suspension shall apply from the date on which the appeal is lodged and shall last for the duration of the appeal proceedings; or Text Origin: Council Mandate

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Article 182(3), point (c)					
G 1898	(c) the customs authorities communicate to the debtor, in accordance with Article 6(6), the grounds on which they intend to notify the customs debt; such suspension shall apply from the date of that communication until the end of the period within which the debtor is given the opportunity to express his or her point of view.	(c) the customs authorities communicate to the debtor, in accordance with Article 6(6), the grounds on which they intend to notify the customs debt; such suspension shall apply from the date of that communication until the end of the period within which the debtor is given the opportunity to express his or her point of view.	~~(c)~~**(b)** the customs authorities communicate to the debtor, in accordance with Article 6(6), the grounds on which they intend to notify the customs debt; such suspension shall apply from the date of that communication until the end of the period within which the debtor is given the opportunity to express his or her point of view~~.~~**; or**	~~(c)~~ ***(b)*** the customs authorities communicate to the debtor, in accordance with Article 6(6), the grounds on which they intend to notify the customs debt; such suspension shall apply from the date of that communication until the end of the period within which the debtor is given the opportunity to express his or her point of view~~.~~ ***; or*** Text Origin: Council Mandate	G
Article 182(3), point (ca)					
Y 1898a			**(c) the notification of the customs debt is deferred pursuant to Article 181(3).**	***(c) the notification of the customs debt is deferred pursuant to Article 181(3).*** Text Origin: Council Mandate	Y
Article 182(4)					
G 1899	4. Where a customs debt is reinstated pursuant to Article 193(7), the periods laid down in paragraphs 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted in accordance with Article 198, until the date on	4. Where a customs debt is reinstated pursuant to Article 193(7), the periods laid down in paragraphs 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted in accordance with Article 198, until the date on	4. Where a customs debt is reinstated pursuant to Article 193(7), the periods laid down in paragraphs 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted in accordance with Article 198, until the date on	4. Where a customs debt is reinstated pursuant to Article 193(7), the periods laid down in paragraphs 1 and 2 shall be considered as suspended from the date on which the application for repayment or remission was submitted in accordance with Article 198, until the date on	G

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	which the decision on the repayment or remission was taken.	which the decision on the repayment or remission was taken.	which the decision on the repayment or remission was taken.	which the decision on the repayment or remission was taken. Text Origin: Commission Proposal
Article 183				
G 1900	Article 183 Entry in the accounts	Article 183 Entry in the accounts	Article 183 Entry in the accounts	Article 183 Entry in the accounts Text Origin: Commission Proposal
Article 183(1), first subparagraph				
G 1901	1. The customs authorities referred to in Article 180 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as notified in accordance with Article 181.	1. The customs authorities referred to in Article 180 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as notified in accordance with Article 181.	1. The customs authorities referred to in Article 180 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as notified in accordance with Article 181.	1. The customs authorities referred to in Article 180 shall enter in their accounts, in accordance with the national legislation, the amount of import or export duty payable as notified in accordance with Article 181. Text Origin: Commission Proposal
Article 183(1), second subparagraph				
G 1902	The obligation of customs authorities in the first subparagraph shall not apply in cases referred to in Article 181(2), second subparagraph.	The obligation of customs authorities in the first subparagraph shall not apply in cases referred to in Article 181(2), second subparagraph.	The obligation of customs authorities in the first subparagraph shall not apply in cases referred to in Article 181(2)~~,~~ ~~second subparagraph~~.	The obligation of customs authorities in the first subparagraph shall not apply in cases referred to in Article 181(2)~~,~~ ~~*second subparagraph*~~. Text Origin: Council Mandate
Article 183(2)				

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G	1903	2. The customs authorities do not need to enter in the accounts amounts of import or export duty that, pursuant to Article 182, correspond to a customs debt which could no longer be notified to the debtor.	2. The customs authorities do not need to enter in the accounts amounts of import or export duty that, pursuant to Article 182, correspond to a customs debt which could no longer be notified to the debtor.	2. The customs authorities do not need to enter in the accounts amounts of import or export duty that, pursuant to Article 182, correspond to a customs debt which could no longer be notified to the debtor.	2. The customs authorities do not need to enter in the accounts amounts of import or export duty that, pursuant to Article 182, correspond to a customs debt which could no longer be notified to the debtor. Text Origin: Commission Proposal	G
Article 183(3)						
G	1904	3. Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.	3. Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.	3. Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid.	3. Member States shall determine the practical procedures for the entry in the accounts of the amounts of import or export duty. Those procedures may differ according to whether, in view of the circumstances in which the customs debt was incurred, the customs authorities are satisfied that those amounts will be paid. Text Origin: Commission Proposal	G
Article 184						
G	1905	Article 184 Time of entry in the accounts	Article 184 Time of entry in the accounts	Article 184 Time of entry in the accounts	Article 184 Time of entry in the accounts Text Origin: Commission Proposal	G
Article 184(1)						

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G 1906	1. The customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods except where the goods are placed in temporary admission with partial relief from import duty.	1. The customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods except where the goods are placed in temporary admission with partial relief from import duty.	1. The customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods except where the goods are placed in temporary admission with partial relief from import duty.	1. The customs authorities shall enter the amount of import or export duty payable in the accounts within 14 days of the release of the goods except where the goods are placed in temporary admission with partial relief from import duty. Text Origin: Commission Proposal	G
Article 184(2), first subparagraph					
G 1907	2. By way of derogation from paragraph 1, the customs authorities may cover the total amount of import or export duty relating to all the goods released to a Trust and check trader during a fixed period, in accordance with Article 181(4), with a single entry in the accounts at the end of that period.	2. By way of derogation from paragraph 1, the customs authorities may cover the total amount of import or export duty relating to all the goods released to a Trust and check trader during a fixed period, in accordance with Article 181(4), with a single entry in the accounts at the end of that period.	2. By way of derogation from paragraph 1, the customs authorities may ~~cover~~ **enter** the total amount of import or export duty relating to all the goods released to a Trust and check trader during a fixed period, in accordance with Article 181(4), with a single entry in the accounts at the end of that period~~.~~	2. By way of derogation from paragraph 1, the customs authorities may ~~cover~~***enter*** the total amount of import or export duty relating to all the goods released to a Trust and check trader during a fixed period, in accordance with Article 181(4), with a single entry in the accounts at the end of that period~~.~~ Text Origin: Council Mandate	G
Article 184(2), second subparagraph					
G 1908	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned. Text Origin: Commission Proposal	G
Article 184(3)					

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1909	3. By way of derogation from paragraph 1, the total amount of import duty relating to all the goods released to a deemed importer during one month in accordance with Article 181(5) may be covered by a single entry in the accounts by the end of the following month containing the breakdown of amounts related to each specific consignments of goods.	3. By way of derogation from paragraph 1, the total amount of import duty relating to all the goods released to a deemed importer during one month in accordance with Article 181(5) may be covered by a single entry in the accounts by the end of the following month containing the breakdown of amounts related to each specific consignments of goods.	~~3. By way of derogation from paragraph 1, the total amount of import duty relating to all the goods released to a deemed importer during one month in accordance with Article 181(5) may be covered by a single entry in the accounts by the end of the following month containing the breakdown of amounts related to each specific consignments of goods.~~	
Article 184(4), first subparagraph				
1910	4. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period, which may not exceed 31 days, be notified at the end of that period.	4. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period, which may not exceed 31 days, be notified at the end of that period.	~~4. Until the date set out in Article 265(3), where a customs declaration is lodged, provided that payment has been guaranteed, the customs authorities may allow that the customs debt corresponding to the total amount of import or export duty relating to all the goods released to one and the same person during a fixed period, which may not exceed 31 days, be notified at the end of that period.~~	
Article 184(4), second subparagraph				
1911	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.	Such entry in the accounts shall take place within 14 days of the expiry of the period concerned.	~~Such entry~~**Where customs debt is notified in accordance with Article 181(6) it shall be entered**	~~*Such entry*~~***Where customs debt is notified in accordance with Article 181(6), it shall be entered***

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			in the accounts ~~shall take place~~ within 14 days of the expiry of the period concerned.	in the accounts ~~*shall take place*~~ within 14 days of the expiry of the period concerned. Text Origin: Council Mandate
Article 184(5), first subparagraph				
G 1912	5. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed.	5. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, entry in the accounts shall take place within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed.	5. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, ~~entry~~**that amount shall be entered** in the accounts ~~shall take place~~ within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed.	5. Where goods may be released subject to certain conditions which govern either the determination of the amount of import or export duty payable or its collection, ~~*entry*~~***that amount shall be entered*** in the accounts ~~*shall take place*~~ within 14 days of the day on which the amount of import or export duty payable is determined or the obligation to pay that duty is fixed. Text Origin: Council Mandate G
Article 184(5), second subparagraph				
G 1913	However, where the customs debt relates to a provisional anti-dumping duty, a provisional countervailing duty or a provisional safeguard measure, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of	However, where the customs debt relates to a provisional anti-dumping duty, a provisional countervailing duty or a provisional safeguard measure, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of	However, where the customs debt relates to a provisional anti-dumping duty, a provisional countervailing duty or a provisional safeguard measure, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of	However, where the customs debt relates to a provisional anti-dumping duty, a provisional countervailing duty or a provisional safeguard measure, the amount of import or export duty payable shall be entered in the accounts within two months of the date of publication in the Official Journal of the European Union of G

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	the Regulation establishing the definitive duty.	the Regulation establishing the definitive duty.	the Regulation establishing the definitive duty.	the Regulation establishing the definitive duty. Text Origin: Commission Proposal
Article 184(6)				
G 1914	6. Where a customs debt is incurred in circumstances not covered by paragraph 1 , the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.	6. Where a customs debt is incurred in circumstances not covered by paragraph 1 , the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.	6. Where a customs debt is incurred in circumstances not covered by paragraph 1 , the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision.	6. Where a customs debt is incurred in circumstances not covered by paragraph 1–, the amount of import or export duty payable shall be entered in the accounts within 14 days of the date on which the customs authorities are in a position to determine the amount of import or export duty in question and take a decision. Text Origin: Commission Proposal
Article 184(7)				
G 1915	7. Paragraph 6 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1 to 6 or has been determined and entered in the accounts at a level lower than the amount payable.	7. Paragraph 6 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1 to 6 or has been determined and entered in the accounts at a level lower than the amount payable.	7. Paragraph 6 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1 to 6 or has been determined and entered in the accounts at a level lower than the amount payable.	7. Paragraph 6 shall apply with regard to the amount of import or export duty to be recovered or which remains to be recovered where the amount of import or export duty payable has not been entered in the accounts in accordance with paragraphs 1 to 6 or has been determined and entered in the accounts at a level lower than the amount payable.

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					Text Origin: Commission Proposal	
Article 184(8)						
G	1916	8. The time-limits for entry in the accounts laid down in paragraphs 1 to 6 shall not apply in unforeseeable circumstances or in cases of force majeure.	8. The time-limits for entry in the accounts laid down in paragraphs 1 to 6 shall not apply in unforeseeable circumstances or in cases of force majeure.	8. The time-limits for entry in the accounts laid down in paragraphs 1 to 6 shall not apply in unforeseeable circumstances or in cases of force majeure.	8. The time-limits for entry in the accounts laid down in paragraphs 1 to 6 shall not apply in unforeseeable circumstances or in cases of force majeure. Text Origin: Commission Proposal	G
Article 184(9)						
Y	1917	9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation.	9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation, ***even if that investigation takes place in a different Member State***.	9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation.	9. The entry in the accounts may be deferred in the case referred to in Article 181(3), second subparagraph, until such time as the notification of the customs debt no longer prejudices a criminal investigation, ***even if that investigation takes place in a different Member State***. Text Origin: EP Mandate	Y
Article 184(9a)						
Y	1917a			**Where Article 181(3) second subparagraph applies, the amount of import or export duty payable shall be entered in the accounts within 14 days of the**	***9a. Where Article 181(3) second subparagraph applies, the amount of import or export duty payable shall be entered in the accounts within 14 days of the***	Y

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			date on which the amount is notified to the debtor.	***date on which the amount is notified to the debtor.*** Text Origin: Council Mandate
Article 185				
1918	Article 185 Conferral of implementing powers	Article 185 Conferral of implementing powers	Article 185 Conferral of implementing powers	Article 185 Conferral of implementing powers Text Origin: Commission Proposal
Article 185, first paragraph				
1919	The Commission shall adopt, by means of implementing acts, measures to ensure mutual assistance between the customs authorities in case of incurrence of a customs debt.	The Commission shall adopt, by means of implementing acts, measures to ensure mutual assistance between the customs authorities in case of incurrence of a customs debt.	The Commission shall adopt, by means of implementing acts, measures to ensure mutual assistance between the customs authorities in case of incurrence of a customs debt.	The Commission shall adopt, by means of implementing acts, measures to ensure mutual assistance between the customs authorities in case of incurrence of a customs debt. Text Origin: Commission Proposal
Article 185, second paragraph				
1920	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Section 2				
1921	Section 2 Payment of the amount of import or export duty	Section 2 Payment of the amount of import or export duty	Section 2 Payment of the amount of import or export duty	Section 2 Payment of the amount of import or export duty

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				Text Origin: Commission Proposal
Article 186				
1922	Article 186 General time-limits for payment and suspension of the time-limit for payment	Article 186 General time-limits for payment and suspension of the time-limit for payment	Article 186 General time-limits for payment and suspension of the time-limit for payment	Article 186 General time-limits for payment and suspension of the time-limit for payment Text Origin: Commission Proposal
Article 186(1), first subparagraph				
1923	1. The debtor shall pay the amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 181 within the period prescribed by the customs authorities.	1. The debtor shall pay the amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 181 within the period prescribed by the customs authorities.	1. The debtor shall pay the amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 181 within the period prescribed by the customs authorities.	1. The debtor shall pay the amounts of import or export duty, corresponding to a customs debt notified in accordance with Article 181 within the period prescribed by the customs authorities. Text Origin: Commission Proposal
Article 186(1), second subparagraph				
1924	Without prejudice to Article 17(2), that period shall not exceed 10 days following notification to the debtor of the customs debt.	Without prejudice to Article 17(2), that period shall not exceed 10 days following notification to the debtor of the customs debt.	Without prejudice to Article 17(2), that period shall not exceed 10 days following notification to the debtor of the customs debt.	Without prejudice to Article 17(2), that period shall not exceed 10 days following notification to the debtor of the customs debt. Text Origin: Commission Proposal
Article 186(1), third subparagraph				

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G	1925	The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release controls as referred to in Article 48. Without prejudice to Article 190(2), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.	The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release controls as referred to in Article 48. Without prejudice to Article 190(2), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.	The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release controls as referred to in Article 48. Without prejudice to Article 190(2), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation.	The customs authorities may extend that period upon application by the debtor where the amount of import or export duty payable has been determined in the course of post-release controls as referred to in Article 48. Without prejudice to Article 190(2), such extensions shall not exceed the time necessary for the debtor to take the appropriate steps to discharge his or her obligation. Text Origin: Commission Proposal	G
	Article 186(2)					
Y	1926	2. By way of derogation from paragraph 1, the amount of import duty corresponding to a customs debt notified in accordance with Article 181(5) shall be paid by the debtor at the latest at the expiry of the deadline by which the customs debt must be notified.	2. By way of derogation from paragraph 1, the amount of import duty corresponding to a customs debt notified in accordance with Article 181(5) shall be paid by the debtor at the latest at the expiry of the deadline by which the customs debt must be notified.	~~2. By way of derogation from paragraph 1, the amount of import duty corresponding to a customs debt notified in accordance with Article 181(5) shall be paid by the debtor at the latest at the expiry of the deadline by which the customs debt must be notified.~~		Y
	Article 186(3)					
G	1927	3. If the debtor is entitled to any of the payment facilities laid down in Article 188 to Article 190, payment shall be made within	3. If the debtor is entitled to any of the payment facilities laid down in Article 188 to Article 190, payment shall be made within	3. If the debtor is entitled to any of the payment facilities laid down in Article 188 to Article 190, payment shall be made within	3. If the debtor is entitled to any of the payment facilities laid down in Article 188 to Article 190, payment shall be made within	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the period or periods specified in relation to those facilities.	the period or periods specified in relation to those facilities.	the period or periods specified in relation to those facilities.	the period or periods specified in relation to those facilities. Text Origin: Commission Proposal
Article 186(4)				
1928	4. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:	4. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:	4. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases:	4. The time-limit for payment of the amount of import or export duty corresponding to a customs debt shall be suspended in any of the following cases: Text Origin: Commission Proposal
Article 186(4), point (a)				
1929	(a) where an application for remission of duty is made in accordance with Article 198;	(a) where an application for remission of duty is made in accordance with Article 198;	(a) where an application for remission of duty is made in accordance with Article 198;	(a) where an application for remission of duty is made in accordance with Article 198; Text Origin: Commission Proposal
Article 186(4), point (b)				
1930	(b) where goods are to be confiscated, destroyed or abandoned to the State;	(b) where goods are to be confiscated, destroyed or abandoned to the State;	(b) where goods are to be confiscated, destroyed or abandoned to the State;	(b) where goods are to be confiscated, destroyed or abandoned to the State; Text Origin: Commission Proposal
Article 186(4), point (c)				
1931	(c) where the customs debt was incurred pursuant to Article	(c) where the customs debt was incurred pursuant to Article	(c) where the customs debt was incurred pursuant to Article	(c) where the customs debt was incurred pursuant to Article

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	161 and there is more than one debtor.	161 and there is more than one debtor.	161 and there is more than one debtor.	161 and there is more than one debtor. Text Origin: Commission Proposal
Article 186(5)				
G 1932	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules for the suspension of the time-limit for payment of the amount of import or export duty corresponding to a customs debt referred to in paragraph 3, and by determining the period of suspension.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules for the suspension of the time-limit for payment of the amount of import or export duty corresponding to a customs debt referred to in paragraph 3, and by determining the period of suspension.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules for the suspension of the time-limit for payment of the amount of import or export duty corresponding to a customs debt referred to in paragraph ~~3~~ **4**, and by determining the period of suspension.	5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the rules for the suspension of the time-limit for payment of the amount of import or export duty corresponding to a customs debt referred to in paragraph ~~3~~ ***4***, and by determining the period of suspension. Text Origin: Council Mandate
Article 187				
G 1933	Article 187 Payment	Article 187 Payment	Article 187 Payment	Article 187 Payment Text Origin: Commission Proposal
Article 187(1)				
G 1934	1. Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit	1. Payment shall be made in cash or by any other means with similar discharging effect, including by adjustment of a credit	1. Payment shall be made ~~in cash or~~ by any ~~other~~ means **of payment** with ~~similar~~ discharging effect, including by adjustment of	1. Payment shall be made ~~*in cash or*~~ by any ~~*other*~~ means ***of payment*** with ~~*similar*~~ discharging effect, including by adjustment of

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	balance, in accordance with national legislation.	balance, in accordance with national legislation.	a credit balance, in accordance with national legislation.	a credit balance, in accordance with national legislation. Text Origin: Council Mandate
Article 187(2)				
G 1935	2. Payment may be made by a third person instead of the debtor.	2. Payment may be made by a third person instead of the debtor.	2. Payment may be made by a third person instead of the debtor.	2. Payment may be made by a third person instead of the debtor. Text Origin: Commission Proposal
Article 187(3)				
G 1936	3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment.	3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment.	3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment.	3. The debtor may in any case pay all or part of the amount of import or export duty without awaiting expiry of the period he or she has been granted for payment. Text Origin: Commission Proposal
Article 188				
G 1937	Article 188 Deferment of payment	Article 188 Deferment of payment	Article 188 Deferment of payment	Article 188 Deferment of payment Text Origin: Commission Proposal
Article 188, first paragraph				
G 1938	The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise to defer the	The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise to defer the	**1.** The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise	***1.*** The customs authorities shall, upon application by the person concerned and upon provision of a guarantee, authorise

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		payment of the duty payable in any of the following ways:	payment of the duty payable in any of the following ways:	to defer the payment of the duty payable in any of the following ways:	to defer the payment of the duty payable in any of the following ways: Text Origin: Council Mandate	
Article 188, first paragraph, point (a)						
G	1939	(a) separately in respect of each amount of import or export duty entered in the accounts in accordance with Article 184(1), or Article 184(7);	(a) separately in respect of each amount of import or export duty entered in the accounts in accordance with Article 184(1), or Article 184(7);	(a) separately in respect of each amount of import or export duty entered in the accounts in accordance with Article 184(1), or Article 184(7);	(a) separately in respect of each amount of import or export duty entered in the accounts in accordance with Article 184(1), or Article 184(7); Text Origin: Commission Proposal	G
Article 188, first paragraph, point (b)						
G	1940	(b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with Article 184(1) during a period fixed by the customs authorities and not exceeding 31 days;	(b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with Article 184(1) during a period fixed by the customs authorities and not exceeding 31 days;	(b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with Article 184(1) during a period fixed by the customs authorities and not exceeding 31 days;	(b) globally in respect of all amounts of import or export duty entered in the accounts in accordance with Article 184(1) during a period fixed by the customs authorities and not exceeding 31 days; Text Origin: Commission Proposal	G
Article 188, first paragraph, point (c)						
Y	1941	(c) globally in respect of all amounts of import or export duty forming a single entry in accordance with Article 184(2), (3) and (4).	(c) globally in respect of all amounts of import or export duty forming a single entry in accordance with Article 184(2), (3) and (4).	(c) globally in respect of all amounts of import or export duty forming a single entry in accordance with Article ~~184(2), (3) and (4)~~**184(4)**.	(c) globally in respect of all amounts of import or export duty forming a single entry in accordance with Article ~~*184(2), (3) and (4)*~~***184(4)***.	Y

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					Text Origin: Council Mandate
Article 188, first paragraph a					
Y	1941a		***The customs authorities, when authorising to defer the payment of the duty payable as referred to in paragraph 1, shall not require the provision of a guarantee where the applicant is a Trust and Check trader authorised to have a guarantee waiver in accordance with Article 176(3).***	**2. Upon provision of a guarantee, Trust and Check trader may defer the payment of the duty payable globally in respect of all amounts of import or export duty forming a single entry in accordance with Article 184(2).**	
Article 189					
G	1942	Article 189 Periods for which payment is deferred	Article 189 Periods for which payment is deferred	Article 189 Periods for which payment is deferred	Article 189 Periods for which payment is deferred Text Origin: Commission Proposal
Article 189(1)					
G	1943	1. The period for which payment is deferred under Article 188 shall be 30 days.	1. The period for which payment is deferred under Article 188 shall be 30 days.	1. The period for which payment is deferred under Article 188 shall be 30 days.	1. The period for which payment is deferred under Article 188 shall be 30 days. Text Origin: Commission Proposal
Article 189(2)					
G	1944	2. Where payment is deferred in accordance with Article 188, point (a), the period	2. Where payment is deferred in accordance with Article 188, point (a), the period	2. Where payment is deferred in accordance with Article ~~188~~**188(1)**, point (a), the	2. Where payment is deferred in accordance with Article ~~188~~***188(1)***, point (a), the

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	shall begin on the day following that on which the customs debt is notified to the debtor.	shall begin on the day following that on which the customs debt is notified to the debtor.	period shall begin on the day following that on which the customs debt is notified to the debtor.	period shall begin on the day following that on which the customs debt is notified to the debtor. Text Origin: Council Mandate
Article 189(3)				
G 1945	3. Where payment is deferred in accordance with Article 188, point (b), the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period.	3. Where payment is deferred in accordance with Article 188, point (b), the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period.	3. Where payment is deferred in accordance with Article ~~188~~**188(1)**, point (b), the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period.	3. Where payment is deferred in accordance with Article ~~188~~***188(1)***, point (b), the period shall begin on the day following that on which the aggregation period ends. It shall be reduced by the number of days corresponding to half the number of days covered by the aggregation period. Text Origin: Council Mandate
Article 189(4)				
G 1946	4. Where payment is deferred in accordance with Article 188, point (c), the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.	4. Where payment is deferred in accordance with Article 188, point (c), the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.	4. Where payment is deferred in accordance with Article ~~188~~**188(1)**, point (c), **and Article 188(2)** the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.	4. Where payment is deferred in accordance with Article ~~188~~***188(1)***, point (c), ***and Article 188(2)*** the period shall begin on the day following the end of the period fixed for release of the goods in question. It shall be reduced by the number of days corresponding to half the number of days covered by the period concerned.

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					Text Origin: Council Mandate
Article 189(5)					
G	1947	5. Where the number of days in the periods referred to in paragraphs 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those paragraphs shall be equal to half the next lowest even number.	5. Where the number of days in the periods referred to in paragraphs 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those paragraphs shall be equal to half the next lowest even number.	5. Where the number of days in the periods referred to in paragraphs 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those paragraphs shall be equal to half the next lowest even number.	5. Where the number of days in the periods referred to in paragraphs 3 and 4 is an odd number, the number of days to be deducted from the 30-day period pursuant to those paragraphs shall be equal to half the next lowest even number. Text Origin: Commission Proposal
Article 189(6), first subparagraph					
G	1948	6. Where the periods referred to in paragraphs 3 and 4 are weeks, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the week in question at the latest.	6. Where the periods referred to in paragraphs 3 and 4 are weeks, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the week in question at the latest.	6. Where the periods referred to in paragraphs 3 and 4 are weeks, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the week in question at the latest.	6. Where the periods referred to in paragraphs 3 and 4 are weeks, Member States may provide that the amount of import or export duty in respect of which payment has been deferred is to be paid on the Friday of the fourth week following the week in question at the latest. Text Origin: Commission Proposal
Article 189(6), second subparagraph					
Y	1949	If those periods are months, Member States may provide that the amount of import or export	If those periods are months, Member States may provide that the amount of import or export	If those periods are months, Member States may provide that the amount of import or export	If those periods are months, Member States may provide that the amount of import or export

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	duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the month in question. Those periods may not be extended even if the end of the period falls on a public holiday.	duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the month in question. Those periods may not be extended even if the end of the period falls on a public holiday.	duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the month in question. ~~Those periods may not be extended even if the end of the period falls on a public holiday.~~	duty in respect of which payment has been deferred is to be paid by the 16th day of the month following the month in question. ~~*Those periods may not be extended even if the end of the period falls on a public holiday.*~~ Text Origin: EP Mandate
Article 190				
G 1950	Article 190 Other payment facilities	Article 190 Other payment facilities	Article 190 Other payment facilities	Article 190 Other payment facilities Text Origin: Commission Proposal
Article 190(1)				
G 1951	1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided.	1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided.	1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided.	1. The customs authorities may grant the debtor payment facilities other than deferred payment on condition that a guarantee is provided. Text Origin: Commission Proposal
Article 190(2), first subparagraph				
G 1952	2. Where facilities are granted pursuant to paragraph 1, credit interest shall be charged on the amount of import or export duty.	2. Where facilities are granted pursuant to paragraph 1, credit interest shall be charged on the amount of import or export duty.	2. Where facilities are granted pursuant to paragraph 1, credit interest shall be charged on the amount of import or export duty.	2. Where facilities are granted pursuant to paragraph 1, credit interest shall be charged on the amount of import or export duty.

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				Text Origin: Commission Proposal
Article 190(2), second subparagraph				
G 1953	For a Member State whose currency is the euro, the rate of credit interest shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by one percentage point.	For a Member State whose currency is the euro, the rate of credit interest shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by one percentage point.	For a Member State whose currency is the euro, the rate of credit interest shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by one percentage point.	For a Member State whose currency is the euro, the rate of credit interest shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by one percentage point. Text Origin: Commission Proposal
Article 190(2), third subparagraph				
G 1954	For a Member State whose currency is not the euro, the rate of credit interest shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by one percentage point, or, for a Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member	For a Member State whose currency is not the euro, the rate of credit interest shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by one percentage point, or, for a Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member	For a Member State whose currency is not the euro, the rate of credit interest shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by one percentage point, or, for a Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member	For a Member State whose currency is not the euro, the rate of credit interest shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by one percentage point, or, for a Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member

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		State's money market, increased by one percentage point.	State's money market, increased by one percentage point.	State's money market, increased by one percentage point.	State's money market, increased by one percentage point. Text Origin: Commission Proposal	
	Article 190(3)					
G	1955	3. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.	3. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.	3. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties.	3. The customs authorities may refrain from requiring a guarantee or from charging credit interest where it is established, on the basis of a documented assessment of the situation of the debtor, that this would create serious economic or social difficulties. Text Origin: Commission Proposal	G
	Article 190(4)					
Y	1956	4. The customs authorities shall refrain from charging credit interest where the amount for each recovery action is less than EUR 10.	4. The customs authorities shall refrain from charging credit interest where the amount for each recovery action is less than EUR 10.	4. The customs authorities shall refrain from charging credit interest where the amount for each recovery action is ~~less than EUR 10~~**below a certain threshold**.	4. The customs authorities shall refrain from charging credit interest where the amount for each recovery action is less than EUR 10. Text Origin: EP Mandate	Y
	Article 190(4a)					
Y	1956a			**5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this**	***5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation by***	Y

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				Regulation by determining the threshold referred to in paragraph 4.	***updating the threshold referred to in paragraph 4 to reflect changes in economic conditions.*** Text Origin: Council Mandate
Article 191					
G	1957	Article 191 Enforcement of payment	Article 191 Enforcement of payment	Article 191 Enforcement of payment	Article 191 Enforcement of payment Text Origin: Commission Proposal
Article 191, first paragraph					
G	1958	Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the law of the Member State concerned.	Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the law of the Member State concerned.	Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the law of the Member State concerned.	Where the amount of import or export duty payable has not been paid within the prescribed period, the customs authorities shall secure payment of that amount by all means available to them under the law of the Member State concerned. Text Origin: Commission Proposal
Article 192					
G	1959	Article 192 Interest on arrears	Article 192 Interest on arrears	Article 192 Interest on arrears	Article 192 Interest on arrears Text Origin: Commission Proposal
Article 192(1), first subparagraph					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	1960	1. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment.	1. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment.	1. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment.	1. Interest on arrears shall be charged on the amount of import or export duty from the date of expiry of the prescribed period until the date of payment. Text Origin: Commission Proposal	G
Article 192(1), second subparagraph						
G	1961	For a Member State whose currency is the euro, the rate of interest on arrears shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points.	For a Member State whose currency is the euro, the rate of interest on arrears shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points.	For a Member State whose currency is the euro, the rate of interest on arrears shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points.	For a Member State whose currency is the euro, the rate of interest on arrears shall be equal to the interest rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points. Text Origin: Commission Proposal	G
Article 192(1), third subparagraph						
G	1962	For a Member State whose currency is not the euro, the rate of interest on arrears shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by two percentage points, or, for a	For a Member State whose currency is not the euro, the rate of interest on arrears shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by two percentage points, or, for a	For a Member State whose currency is not the euro, the rate of interest on arrears shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by two percentage points, or, for a	For a Member State whose currency is not the euro, the rate of interest on arrears shall be equal to the rate applied on the first day of the month in question by the National Central Bank for its main refinancing operations, increased by two percentage points, or, for a	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points.	Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points.	Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points.	Member State for which the National Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points. Text Origin: Commission Proposal
Article 192(2), first subparagraph				
G 1963	2. Where the customs debt is incurred on the basis of Article 161 or Article 164, or where the notification of the customs debt results from a post-release control, interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification.	2. Where the customs debt is incurred on the basis of Article 161 or Article 164, or where the notification of the customs debt results from a post-release control, interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification.	2. Where the customs debt is incurred on the basis of Article 161 or Article 164, or where the notification of the customs debt results from a post-release control, interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification.	2. Where the customs debt is incurred on the basis of Article 161 or Article 164, or where the notification of the customs debt results from a post-release control, interest on arrears shall be charged over and above the amount of import or export duty, from the date on which the customs debt was incurred until the date of its notification. Text Origin: Commission Proposal G
Article 192(2), second subparagraph				
G 1964	The rate of interest on arrears shall be set in accordance with paragraph 1.	The rate of interest on arrears shall be set in accordance with paragraph 1.	The rate of interest on arrears shall be set in accordance with paragraph 1.	The rate of interest on arrears shall be set in accordance with paragraph 1. Text Origin: Commission Proposal G

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Article 192(3)					
G	1965	3. The customs authorities may refrain from charging interest on arrears where it is established, on the basis of a documented assessment of the situation of the debtor, that to charge it would create serious economic or social difficulties.	3. The customs authorities may refrain from charging interest on arrears where it is established, on the basis of a documented assessment of the situation of the debtor, that to charge it would create serious economic or social difficulties.	3. The customs authorities may refrain from charging interest on arrears where it is established, on the basis of a documented assessment of the situation of the debtor, that to charge it would create serious economic or social difficulties. Text Origin: Commission Proposal	G
Article 192(4)					
Y	1966	4. The customs authorities shall refrain from charging interest on arrears where the amount for each recovery action is less than EUR 10.	4. The customs authorities shall refrain from charging interest on arrears where the amount for each recovery action is ~~less than EUR 10~~**below a certain threshold**.	4. The customs authorities shall refrain from charging interest on arrears where the amount for each recovery action is less than EUR 10. Text Origin: Commission Proposal	Y
Article 192(4a)					
Y	1966a		**5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the threshold as referred to in paragraph 4.**	***4a. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation by updating the threshold referred to in paragraph 4 to reflect changes in economic conditions.***	Y
Section 3					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	1967	Section 3 Repayment and remission	Section 3 Repayment and remission	Section 3 Repayment and remission	Section 3 Repayment and remission Text Origin: Commission Proposal
	Article 193				
G	1968	Article 193 Repayment and remission	Article 193 Repayment and remission	Article 193 Repayment and remission	Article 193 Repayment and remission Text Origin: Commission Proposal
	Article 193(1)				
G	1969	1. Subject to the conditions laid down in this Section, the customs authorities shall repay or remit amounts of import or export duty on any of the following grounds:	1. Subject to the conditions laid down in this Section, the customs authorities shall repay or remit amounts of import or export duty on any of the following grounds:	1. Subject to the conditions laid down in this Section, the customs authorities shall repay or remit amounts of import or export duty on any of the following grounds:	1. Subject to the conditions laid down in this Section, the customs authorities shall repay or remit amounts of import or export duty on any of the following grounds: Text Origin: Commission Proposal
	Article 193(1), point (a)				
G	1970	(a) overcharged amounts of import or export duty;	(a) overcharged amounts of import or export duty;	(a) overcharged amounts of import or export duty;	(a) overcharged amounts of import or export duty; Text Origin: Commission Proposal
	Article 193(1), point (b)				
G	1971	(b) defective goods or goods not complying with the terms of the contract;	(b) defective goods or goods not complying with the terms of the contract;	(b) defective goods or goods not complying with the terms of the contract;	(b) defective goods or goods not complying with the terms of the contract;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 193(1), point (c)						
G	1972	(c) error by the competent authorities;	(c) error by the competent authorities;	(c) error by the competent authorities;	(c) error by the competent authorities; Text Origin: Commission Proposal	G
Article 193(1), point (d)						
G	1973	(d) equity;	(d) equity;	(d) equity;	(d) equity; Text Origin: Commission Proposal	G
Article 193(1), point (e)						
G	1974	(e) invalidation of the data on the basis of which the customs debt was established for the corresponding goods or, where applicable, of the corresponding customs declaration.	(e) invalidation of the data on the basis of which the customs debt was established for the corresponding goods or, where applicable, of the corresponding customs declaration.	(e) invalidation of the data on the basis of which the customs debt was established for the corresponding goods or, where applicable, **invalidation** of the ~~corresponding~~ customs declaration.	(e) invalidation of the data on the basis of which the customs debt was established for the corresponding goods or, where applicable, ***invalidation*** of the ~~*corresponding*~~ customs declaration. Text Origin: Council Mandate	G
Article 193(2)						
Y	1975	2. The customs authorities shall repay or remit the amount of import or export duty referred to in paragraph 1 where it is EUR 10 or more, except where the person	2. The customs authorities shall repay or remit the amount of import or export duty referred to in paragraph 1 where it is EUR 10 or more, except where the person	2. The customs authorities shall repay or remit the amount of import or export duty referred to in paragraph 1 where it ~~is EUR 10 or more,~~**exceeds a certain threshold** except where the person concerned	2. The customs authorities shall repay or remit the amount of import or export duty referred to in paragraph 1 where it is EUR 10 or more, except where the person	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	concerned requests the repayment or remission of a lower amount.	concerned requests the repayment or remission of a lower amount.	requests the repayment or remission of a lower amount.	concerned requests the repayment or remission of a lower amount. Text Origin: EP Mandate
Article 193(3), first subparagraph				
G 1976	3. Where the customs authorities consider that repayment or remission should be granted on the basis of Articles 196 and 197, the Member State concerned shall transmit the file to the Commission for decision in any of the following cases:	3. Where the customs authorities consider that repayment or remission should be granted on the basis of Articles 196 and 197, the Member State concerned shall transmit the file to the Commission for decision in any of the following cases:	3. Where the customs authorities consider that repayment or remission should be granted on the basis of Articles 196 and 197, the Member State concerned shall transmit the file to the Commission for decision in any of the following cases:	3. Where the customs authorities consider that repayment or remission should be granted on the basis of Articles 196 and 197, the Member State concerned shall transmit the file to the Commission for decision in any of the following cases: Text Origin: Commission Proposal
Article 193(3), first subparagraph, point (a)				
G 1977	(a) where the customs authorities consider that the special circumstances are the result of the Commission failing in its obligations;	(a) where the customs authorities consider that the special circumstances are the result of the Commission failing in its obligations;	(a) where the customs authorities consider that the special circumstances are the result of the Commission failing in its obligations;	(a) where the customs authorities consider that the special circumstances are the result of the Commission failing in its obligations; Text Origin: Commission Proposal
Article 193(3), first subparagraph, point (b)				
G 1978	(b) where the customs authorities consider that the Commission committed an error within the meaning of Article 196;	(b) where the customs authorities consider that the Commission committed an error within the meaning of Article 196;	(b) where the customs authorities consider that the Commission committed an error within the meaning of Article 196;	(b) where the customs authorities consider that the Commission committed an error within the meaning of Article 196;

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 193(3), first subparagraph, point (c)					
G	1979	(c) where the circumstances of the case relate to the findings of a Union investigation carried out under Regulation (EC) No 515/97, or under any other Union legislation or any agreement concluded by the Union with countries or groups of countries in which provision is made for carrying out such Union investigations;	(c) where the circumstances of the case relate to the findings of a Union investigation carried out under Regulation (EC) No 515/97, or under any other Union legislation or any agreement concluded by the Union with countries or groups of countries in which provision is made for carrying out such Union investigations;	(c) where the circumstances of the case relate to the findings of a Union investigation carried out under Regulation (EC) No 515/97, or under any other Union legislation or any agreement concluded by the Union with countries or groups of countries in which provision is made for carrying out such Union investigations;	(c) where the circumstances of the case relate to the findings of a Union investigation carried out under Regulation (EC) No 515/97, or under any other Union legislation or any agreement concluded by the Union with countries or groups of countries in which provision is made for carrying out such Union investigations; Text Origin: Commission Proposal
Article 193(3), first subparagraph, point (d)					
G	1980	(d) where the amount for which the person concerned may be liable in respect of one or more import or export operations equals or exceeds EUR 500 000 as a result of an error or special circumstances.	(d) where the amount for which the person concerned may be liable in respect of one or more import or export operations equals or exceeds EUR 500 000 as a result of an error or special circumstances.	(d) where the amount for which the person concerned may be liable in respect of one or more import or export operations equals or exceeds EUR 500 000 as a result of an error or special circumstances.	(d) where the amount for which the person concerned may be liable in respect of one or more import or export operations equals or exceeds EUR 500 000 as a result of an error or special circumstances. Text Origin: Commission Proposal
Article 193(3), second subparagraph					
G	1981	Notwithstanding the first subparagraph, files shall not be	Notwithstanding the first subparagraph, files shall not be	Notwithstanding the first subparagraph, files shall not be	Notwithstanding the first subparagraph, files shall not be

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	transmitted in either of the following situations:	transmitted in either of the following situations:	transmitted in either of the following situations:	transmitted in either of the following situations: Text Origin: Commission Proposal
Article 193(3), second subparagraph, point (a)				
G 1982	(a) where the Commission has already adopted a decision on a case involving comparable issues of fact and of law;	(a) where the Commission has already adopted a decision on a case involving comparable issues of fact and of law;	(a) where the Commission has already adopted a decision on a case involving comparable issues of fact and of law;	(a) where the Commission has already adopted a decision on a case involving comparable issues of fact and of law; Text Origin: Commission Proposal
Article 193(3), second subparagraph, point (b)				
G 1983	(b) where the Commission is already considering a case involving comparable issues of fact and of law.	(b) where the Commission is already considering a case involving comparable issues of fact and of law.	(b) where the Commission is already considering a case involving comparable issues of fact and of law.	(b) where the Commission is already considering a case involving comparable issues of fact and of law. Text Origin: Commission Proposal
Article 193(4)				
G 1984	4. Subject to the rules of competence for a decision, where the customs authorities themselves discover within the periods referred to in Article 198(1) that an amount of import or export duty is repayable or remissible pursuant to Articles 194, 196 and	4. Subject to the rules of competence for a decision, where the customs authorities themselves discover within the periods referred to in Article 198(1) that an amount of import or export duty is repayable or remissible pursuant to Articles 194, 196 and	4. Subject to the rules of competence for a decision, where the customs authorities themselves discover within the periods referred to in Article 198(1) that an amount of import or export duty is repayable or remissible pursuant to Articles 194, 196 and	4. Subject to the rules of competence for a decision, where the customs authorities themselves discover within the periods referred to in Article 198(1) that an amount of import or export duty is repayable or remissible pursuant to Articles 194, 196 and

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	197, they shall repay or remit on their own initiative.	197, they shall repay or remit on their own initiative.	197, they shall repay or remit on their own initiative.	197, they shall repay or remit on their own initiative. Text Origin: Commission Proposal
Article 193(5)				
G 1985	5. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor.	5. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor.	5. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor.	5. No repayment or remission shall be granted when the situation which led to the notification of the customs debt results from deception by the debtor. Text Origin: Commission Proposal
Article 193(6), first subparagraph				
G 1986	6. Repayment shall not give rise to the payment of interest by the customs authorities concerned, except in the cases referred to paragraph 1, points (a) and (c).	6. Repayment shall not give rise to the payment of interest by the customs authorities concerned, except in the cases referred to paragraph 1, points (a) and (c).	6. Repayment shall not give rise to the payment of interest by the customs authorities concerned, except in the cases referred to paragraph 1, points (a) and (c).	6. Repayment shall not give rise to the payment of interest by the customs authorities concerned, except in the cases referred to paragraph 1, points (a) and (c). Text Origin: Commission Proposal
Article 193(6), second subparagraph				
G 1987	However, in those cases repayment shall not give rise to the payment of interest by the customs authorities concerned if the customs authorities repay an amount of import or export duty	However, in those cases repayment shall not give rise to the payment of interest by the customs authorities concerned if the customs authorities repay an amount of import or export duty	However, in those cases repayment shall not give rise to the payment of interest by the customs authorities concerned if the customs authorities repay an amount of import or export duty	However, in those cases repayment shall not give rise to the payment of interest by the customs authorities concerned if the customs authorities repay an amount of import or export duty

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		without undue delay after it has been discovered that the amount is repayable. In case the customs authorities fail to repay that amount without undue delay and the debtor initiates proceedings with the view to obtaining repayment, the interest shall be paid for the period from the date of payment of those duties to the date of their repayment.	without undue delay after it has been discovered that the amount is repayable. In case the customs authorities fail to repay that amount without undue delay and the debtor initiates proceedings with the view to obtaining repayment, the interest shall be paid for the period from the date of payment of those duties to the date of their repayment.	without undue delay after it has been discovered that the amount is repayable. In case the customs authorities fail to repay that amount without undue delay and the debtor initiates proceedings with the view to obtaining repayment, the interest shall be paid for the period from the date of payment of those duties to the date of their repayment.	without undue delay after it has been discovered that the amount is repayable. In case the customs authorities fail to repay that amount without undue delay and the debtor initiates proceedings with the view to obtaining repayment, the interest shall be paid for the period from the date of payment of those duties to the date of their repayment. Text Origin: Commission Proposal
	Article 193(6), second subparagraph a				
Y	1987a			**The second subparagraph of this paragraph shall not apply in the cases referred to in Article 194(2) or where the repayment concerns customs duty calculated on the basis of data provided or made available without their verification, or where the repayment customs duty is the consequence of providing incomplete or incorrect data**	
	Article 193(6), third subparagraph				
G	1988	In addition, interest shall be paid where a decision granting repayment is not implemented	In addition, interest shall be paid where a decision granting repayment is not implemented	In addition, interest shall be paid where a decision granting repayment is not implemented	In addition, interest shall be paid where a decision granting repayment is not implemented

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.	within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.	within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities.	within three months of the date on which that decision was taken, unless the failure to meet the deadline was outside the control of the customs authorities. Text Origin: Commission Proposal
Article 193(6), fourth subparagraph				
G 1989	In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 190.	In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 190.	In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 190.	In such cases, the interest shall be paid from the date of expiry of the three-month period until the date of repayment. The rate of interest shall be established in accordance with Article 190. Text Origin: Commission Proposal
Article 193(7), first subparagraph				
G 1990	7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 182.	7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 182.	7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 182.	7. Where the customs authorities have granted repayment or remission in error, the original customs debt shall be reinstated insofar as it is not time-barred under Article 182. Text Origin: Commission Proposal
Article 193(7), second subparagraph				

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G	1991	In such cases, any interest paid under the second subparagraph of paragraph 6 shall be reimbursed.	In such cases, any interest paid under the second subparagraph of paragraph 6 shall be reimbursed.	In such cases, any interest paid under the second subparagraph of paragraph 6 shall be reimbursed.	In such cases, any interest paid under the second subparagraph of paragraph 6 shall be reimbursed. Text Origin: Commission Proposal	G
	Article 193(8)					
Y	1992	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by laying down the rules with which it has to comply when taking a decision referred to in paragraph 3 and in particular on the following:	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by laying down the rules with which it has to comply when taking a decision referred to in paragraph 3 and in particular on the following:	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by **determining the threshold referred to in paragraph 2 and** laying down the rules with which it has to comply when taking a decision referred to in paragraph 3 and in particular on the following:	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by ***updating the threshold referred to in paragraph 2 and*** laying down the rules with which it has to comply when taking a decision referred to in paragraph 3 and in particular on the following: Text Origin: Council Mandate	Y
	Article 193(8), point (a)					
G	1993	(a) the conditions for the acceptance of the file;	(a) the conditions for the acceptance of the file;	(a) the conditions for the acceptance of the file;	(a) the conditions for the acceptance of the file; Text Origin: Commission Proposal	G
	Article 193(8), point (b)					
G	1994	(b) the time-limit to take a decision and the suspension of that time-limit;	(b) the time-limit to take a decision and the suspension of that time-limit;	(b) the time-limit to take a decision and the suspension of that time-limit;	(b) the time-limit to take a decision and the suspension of that time-limit; Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 193(8), point (c)				
G 1995	(c) the communication of the grounds on which the Commission intends to base its decision, before taking a decision which would adversely affect the person concerned;	(c) the communication of the grounds on which the Commission intends to base its decision, before taking a decision which would adversely affect the person concerned;	(c) the communication of the grounds on which the Commission intends to base its decision, before taking a decision which would adversely affect the person concerned;	(c) the communication of the grounds on which the Commission intends to base its decision, before taking a decision which would adversely affect the person concerned; Text Origin: Commission Proposal
Article 193(8), point (d)				
G 1996	(d) the notification of the decision;	(d) the notification of the decision;	(d) the notification of the decision;	(d) the notification of the decision; Text Origin: Commission Proposal
Article 193(8), point (e)				
G 1997	(e) the consequences of a failure to take a decision or to notify such decision.	(e) the consequences of a failure to take a decision or to notify such decision.	(e) the consequences of a failure to take a decision or to notify such decision.	(e) the consequences of a failure to take a decision or to notify such decision. Text Origin: Commission Proposal
Article 193(9), first subparagraph				
G 1998	9. The Commission shall specify, by means of implementing acts, the procedural rules for repayment and remission and for the decision referred to in paragraph 3. Those implementing acts shall be adopted in	9. The Commission shall specify, by means of implementing acts, the procedural rules for repayment and remission and for the decision referred to in paragraph 3. Those implementing acts shall be adopted in	9. The Commission shall specify, by means of implementing acts, the procedural rules for repayment and remission and for the decision referred to in paragraph 3. Those implementing acts shall be adopted in	9. The Commission shall specify, by means of implementing acts, the procedural rules for repayment and remission and for the decision referred to in paragraph 3. Those implementing acts shall be adopted in

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	accordance with the advisory procedure referred to in Article 262(2).	accordance with the advisory procedure referred to in Article 262(2).	accordance with the ~~advisory~~**examination** procedure referred to in Article ~~262(2)~~**262 (4)**.	accordance with the ~~*advisory*~~***examination*** procedure referred to in Article ~~*262(2)*~~***262 (4)***. Text Origin: Council Mandate
Article 193(9), second subparagraph				
Y 1999	Where the opinion of the committee referred to in Article 262(1) is to be obtained by written procedure, Article 262(6) shall apply.	Where the opinion of the committee referred to in Article 262(1) is to be obtained by written procedure, Article 262(6) shall apply.	**10.** ~~Where the opinion of the committee~~**The Commission shall adopt the decision referred to in paragraph 3 by means of an implementing act. That implementing act shall be adopted in accordance with the advisory procedure** referred to in Article ~~262(1) is to be obtained by written procedure, Article 262(6) shall apply~~**262(2)**.	***10.*** ~~*Where the opinion of the committee*~~***The Commission shall adopt the decision referred to in paragraph 3 by means of an implementing act. That implementing act shall be adopted in accordance with the advisory procedure*** referred to in Article ~~*262(1) is to be obtained by written procedure, Article 262(6) shall apply*~~***262(2)***. Text Origin: Council Mandate
Article 193(9a)				
Y 1999a			**Where the opinion of the committee referred to in Article 262(1) is to be obtained by written procedure, Article 262(6) shall apply.**	***9a. Where the opinion of the committee referred to in Article 262(1) is to be obtained by written procedure, Article 262(6) shall apply.*** Text Origin: Council Mandate
Article 194				
G 2000	Article 194	Article 194	Article 194	Article 194

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Overcharged amounts of import or export duty	Overcharged amounts of import or export duty	Overcharged amounts of import or export duty	Overcharged amounts of import or export duty Text Origin: Commission Proposal
Article 194(1)				
G 2001	1. An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to Article 181(1), points (c) and (d).	1. An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to Article 181(1), points (c) and (d).	1. An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to Article ~~181(1)~~**181(2)**, points (c) and (d).	1. An amount of import or export duty shall be repaid or remitted insofar as the amount corresponding to the customs debt initially notified exceeds the amount payable, or the customs debt was notified to the debtor contrary to Article ~~*181(1)*~~***181(2)***, points (c) and (d). Text Origin: Council Mandate
Article 194(2)				
G 2002	2. Where the application for repayment or remission is based on the existence, at the time where the goods were released for free circulation, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other favourable tariff measures, repayment or remission shall be granted provided that, at the time of lodging, the application was accompanied by the necessary	2. Where the application for repayment or remission is based on the existence, at the time where the goods were released for free circulation, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other favourable tariff measures, repayment or remission shall be granted provided that, at the time of lodging, the application was accompanied by the necessary	2. Where the application for repayment or remission is based on the existence, at the time where the goods were released for free circulation, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other favourable tariff measures, repayment or remission shall be granted provided that, at the time of lodging, the application was accompanied by the necessary	2. Where the application for repayment or remission is based on the existence, at the time where the goods were released for free circulation, of a reduced or zero rate of import duty on the goods under a tariff quota, a tariff ceiling or other favourable tariff measures, repayment or remission shall be granted provided that, at the time of lodging, the application was accompanied by the necessary

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	documents and either of the following conditions is fulfilled:	documents and either of the following conditions is fulfilled:	documents and either of the following conditions is fulfilled:	documents and either of the following conditions is fulfilled: Text Origin: Commission Proposal
Article 194(2), point (a)				
2003	(a) in the case of a tariff quota, its volume has not been exhausted;	(a) in the case of a tariff quota, its volume has not been exhausted;	(a) in the case of a tariff quota, its volume has not been exhausted;	(a) in the case of a tariff quota, its volume has not been exhausted; Text Origin: Commission Proposal
Article 194(2), point (b)				
2004	(b) in other cases, the rate of duty normally due has not been re-established.	(b) in other cases, the rate of duty normally due has not been re-established.	(b) in other cases, the rate of duty normally due has not been re-established.	(b) in other cases, the rate of duty normally due has not been re-established. Text Origin: Commission Proposal
Article 195				
2005	Article 195 Defective goods or goods not complying with the terms of the contract	Article 195 Defective goods or goods not complying with the terms of the contract	Article 195 Defective goods or goods not complying with the terms of the contract	Article 195 Defective goods or goods not complying with the terms of the contract Text Origin: Commission Proposal
Article 195(1)				
2006	1. The customs authorities shall repay or remit an amount of	1. The customs authorities shall repay or remit an amount of	1. The customs authorities shall repay or remit an amount of	1. The customs authorities shall repay or remit an amount of

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	import duty where the following conditions are met:	import duty where the following conditions are met:	import duty where the following conditions are met:	import duty where the following conditions are met: Text Origin: Commission Proposal
Article 195(1), point (a)				
G 2007	(a) the notification of the customs debt relates to goods which the importer has rejected because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported;	(a) the notification of the customs debt relates to goods which the importer has rejected because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported;	(a) the notification of the customs debt relates to goods which the importer has rejected because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported;	(a) the notification of the customs debt relates to goods which the importer has rejected because, at the time of release, they were defective or did not comply with the terms of the contract on the basis of which they were imported; Text Origin: Commission Proposal
Article 195(1), point (b)				
G 2008	(b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;	(b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;	(b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract;	(b) the goods have not been used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract; Text Origin: Commission Proposal
Article 195(1), point (c)				
G 2009	(c) the goods are taken out of the customs territory of the Union or, upon application by the person	(c) the goods are taken out of the customs territory of the Union or, upon application by the person	(c) the goods are taken out of the customs territory of the Union or, upon application by the person	(c) the goods are taken out of the customs territory of the Union or, upon application by the person

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	concerned, the customs authorities have authorised that the goods are placed under the inward processing procedure, including for destruction, or under the external transit, the customs warehousing or the free zone procedure.	concerned, the customs authorities have authorised that the goods are placed under the inward processing procedure, including for destruction, or under the external transit, the customs warehousing or the free zone procedure.	concerned, the customs authorities have authorised that the goods are placed under the inward processing procedure, including for destruction, or under the external transit, the customs warehousing or the free zone procedure.	concerned, the customs authorities have authorised that the goods are placed under the inward processing procedure, including for destruction, or under the external transit, the customs warehousing or the free zone procedure. Text Origin: Commission Proposal
Article 195(2)				
G 2010	2. The customs authorities shall not repay or remit an amount of import duty in any of the following cases:	2. The customs authorities shall not repay or remit an amount of import duty in any of the following cases:	2. The customs authorities shall not repay or remit an amount of import duty in any of the following cases:	2. The customs authorities shall not repay or remit an amount of import duty in any of the following cases: Text Origin: Commission Proposal
Article 195(2), point (a)				
G 2011	(a) the goods, before being released for free circulation, were placed under a special procedure for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests;	(a) the goods, before being released for free circulation, were placed under a special procedure for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests;	(a) the goods, before being released for free circulation, were placed under a special procedure for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests;	(a) the goods, before being released for free circulation, were placed under a special procedure for testing, unless it is established that the fact that the goods were defective or did not comply with the terms of the contract could not normally have been detected in the course of such tests; Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 195(2), point (b)				
2012	(b) the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, before the goods were placed under a customs procedure involving the incurrence of a customs debt;	(b) the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, before the goods were placed under a customs procedure involving the incurrence of a customs debt;	(b) the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, before the goods were placed under a customs procedure involving the incurrence of a customs debt;	(b) the defective nature of the goods was taken into consideration in drawing up the terms of the contract, in particular the price, before the goods were placed under a customs procedure involving the incurrence of a customs debt; Text Origin: Commission Proposal
Article 195(2), point (c)				
2013	(c) the goods are sold by the applicant after it has been ascertained that they are defective or do not comply with the terms of the contract.	(c) the goods are sold by the applicant after it has been ascertained that they are defective or do not comply with the terms of the contract.	(c) the goods are sold by the applicant after it has been ascertained that they are defective or do not comply with the terms of the contract.	(c) the goods are sold by the applicant after it has been ascertained that they are defective or do not comply with the terms of the contract. Text Origin: Commission Proposal
Article 195(3)				
2014	3. Defective goods shall be deemed to include goods damaged before their release.	3. Defective goods shall be deemed to include goods damaged before their release.	3. Defective goods shall be deemed to include goods damaged before their release.	3. Defective goods shall be deemed to include goods damaged before their release. Text Origin: Commission Proposal
Article 196				
2015	Article 196 Error by the customs authorities	Article 196 Error by the customs authorities	Article 196 Error by the customs authorities	Article 196 Error by the customs authorities

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 196(1)				
2016	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 197, the customs authorities shall repay or remit an amount of import or export duty where, as a result of an error on their part, they have notified an amount corresponding to the customs debt lower than the amount payable, provided the following conditions are met:	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 197, the customs authorities shall repay or remit an amount of import or export duty where, as a result of an error on their part, they have notified an amount corresponding to the customs debt lower than the amount payable, provided the following conditions are met:	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 197, the customs authorities shall repay or remit an amount of import or export duty where, as a result of an error ~~on their part~~ **by the competent authorities**, they have notified an amount corresponding to the customs debt lower than the amount payable, provided ~~the following conditions are met~~**that** :	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 197, the customs authorities shall repay or remit an amount of import or export duty where, as a result of an error ~~*on their part*~~ ***by the competent authorities***, they have notified an amount corresponding to the customs debt lower than the amount payable, provided ~~*the following conditions are met*~~***that***: Text Origin: Council Mandate
Article 196(1), point (a)				
2017	(a) the debtor could not reasonably have detected that error;	(a) the debtor could not reasonably have detected that error;	(a) the debtor could not reasonably have detected that error; **and**	(a) the debtor could not reasonably have detected that error; ***and*** Text Origin: Council Mandate
Article 196(1), point (b)				
2018	(b) the debtor was acting in good faith.	(b) the debtor was acting in good faith.	(b) the debtor was acting in good faith.	(b) the debtor was acting in good faith. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 196(2)				
G 2019	2. Where the conditions laid down in Article 194(2) are not fulfilled, the customs authorities shall repay or remit where failure to apply the reduced or zero rate of duty was as a result of an error on their part and the data based on which the goods were released, or where applicable, the customs declaration for release for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.	2. Where the conditions laid down in Article 194(2) are not fulfilled, the customs authorities shall repay or remit where failure to apply the reduced or zero rate of duty was as a result of an error on their part and the data based on which the goods were released, or where applicable, the customs declaration for release for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.	2. Where the conditions laid down in Article 194(2) are not fulfilled, the customs authorities shall repay or remit where failure to apply the reduced or zero rate of duty was as a result of an error on their part and the data based on which the goods were released, or where applicable, the customs declaration for release for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate.	2. Where the conditions laid down in Article 194(2) are not fulfilled, the customs authorities shall repay or remit where failure to apply the reduced or zero rate of duty was as a result of an error on their part and the data based on which the goods were released, or where applicable, the customs declaration for release for free circulation contained all the particulars and was accompanied by all the documents necessary for application of the reduced or zero rate. Text Origin: Commission Proposal
Article 196(3), first subparagraph				
G 2020	3. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a third country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of paragraph 1, point (a).	3. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a third country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of paragraph 1, point (a).	3. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a third country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of paragraph 1, point (a).	3. Where the preferential treatment of the goods is granted on the basis of a system of administrative cooperation involving the authorities of a third country, the issue of a certificate by those authorities, should it prove to be incorrect, shall constitute an error which could not reasonably have been detected within the meaning of paragraph 1, point (a).

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 196(3), second subparagraph				
G 2021	The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment.	The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment.	The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment.	The issue of an incorrect certificate shall not, however, constitute an error where the certificate is based on an incorrect account of the facts provided by the exporter, except where it is evident that the issuing authorities were aware or should have been aware that the goods did not satisfy the conditions laid down for entitlement to the preferential treatment. Text Origin: Commission Proposal G
Article 196(3), third subparagraph				
G 2022	The debtor shall be considered to be in good faith if he or she can demonstrate that, during the period of the trading operations concerned, he or she has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.	The debtor shall be considered to be in good faith if he or she can demonstrate that, during the period of the trading operations concerned, he or she has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.	The debtor shall be considered to be in good faith if he or she can demonstrate that, during the period of the trading operations concerned, he or she has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled.	The debtor shall be considered to be in good faith if he or she can demonstrate that, during the period of the trading operations concerned, he or she has taken due care to ensure that all the conditions for the preferential treatment have been fulfilled. Text Origin: Commission Proposal G
Article 196(3), fourth subparagraph				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
2023	The debtor may not rely on a plea of good faith if the Commission has published a notice in the Official Journal of the European Union stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory.	The debtor may not rely on a plea of good faith if the Commission has published a notice in the Official Journal of the European Union stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory.	The debtor may not rely on a plea of good faith if the Commission has published a notice in the Official Journal of the European Union stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory.	The debtor may not rely on a plea of good faith if the Commission has published a notice in the Official Journal of the European Union stating that there are grounds for doubt concerning the proper application of the preferential arrangements by the beneficiary country or territory. Text Origin: Commission Proposal
Article 197				
2024	Article 197 Equity	Article 197 Equity	Article 197 Equity	Article 197 Equity Text Origin: Commission Proposal
Article 197(1)				
2025	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 196, the customs authorities shall repay or remit an amount of import or export duty in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 196, the customs authorities shall repay or remit an amount of import or export duty in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 196, the customs authorities shall repay or remit an amount of import or export duty in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.	1. In cases other than those referred to in Article 193(1), point (e) and in Articles 194, 195 and 196, the customs authorities shall repay or remit an amount of import or export duty in the interest of equity where a customs debt is incurred under special circumstances in which no deception or obvious negligence may be attributed to the debtor.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 197(2)				
G 2026	2. The special circumstances referred to in paragraph 1 shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, he or she would not have suffered disadvantage by the collection of the amount of import or export duty.	2. The special circumstances referred to in paragraph 1 shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, he or she would not have suffered disadvantage by the collection of the amount of import or export duty.	2. The special circumstances referred to in paragraph 1 shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, ~~he or she~~**that debtor** would not have suffered disadvantage by the collection of the amount of import or export duty.	2. The special circumstances referred to in paragraph 1 shall be deemed to exist where it is clear from the circumstances of the case that the debtor is in an exceptional situation as compared with other operators engaged in the same business, and that, in the absence of such circumstances, ~~*he or she*~~***that debtor*** would not have suffered disadvantage by the collection of the amount of import or export duty. Text Origin: Council Mandate
Article 198				
G 2027	Article 198 Procedure for repayment and remission	Article 198 Procedure for repayment and remission	Article 198 Procedure for repayment and remission	Article 198 Procedure for repayment and remission Text Origin: Commission Proposal
Article 198(1), first subparagraph				
G 2028	1. Applications for repayment or remission in accordance with Article 193 shall be submitted to the customs	1. Applications for repayment or remission in accordance with Article 193 shall be submitted to the customs	1. Applications for repayment or remission in accordance with Article 193 shall be submitted to the customs	1. Applications for repayment or remission in accordance with Article 193 shall be submitted to the customs

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	authorities within the following periods:	authorities within the following periods:	authorities within the following periods:	authorities within the following periods: Text Origin: Commission Proposal
Article 198(1), first subparagraph, point (a)				
G 2029	(a) in the case of overcharged, amounts of import or export duty, error by the competent authorities or equity, within 3 years of the date of notification of the customs debt;	(a) in the case of overcharged, amounts of import or export duty, error by the competent authorities or equity, within 3 years of the date of notification of the customs debt;	(a) in the case of overcharged, amounts of import or export duty, error by the competent authorities or equity, within 3 years of the date of notification of the customs debt;	(a) in the case of overcharged, amounts of import or export duty, error by the competent authorities or equity, within 3 years of the date of notification of the customs debt; Text Origin: Commission Proposal
Article 198(1), first subparagraph, point (b)				
G 2030	(b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt;	(b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt;	(b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt;	(b) in the case of defective goods or goods not complying with the terms of the contract, within one year of the date of notification of the customs debt; Text Origin: Commission Proposal
Article 198(1), first subparagraph, point (c)				
G 2031	(c) in the case of invalidation of the data or, where applicable, of a customs declaration, based on which the goods were released, within one year of the date of invalidation of that data or of that	(c) in the case of invalidation of the data or, where applicable, of a customs declaration, based on which the goods were released, within one year of the date of invalidation of that data or of that	(c) in the case of invalidation of the data or, where applicable, of a customs declaration, based on which the goods were released, within one year of the date of invalidation of that data or of that	(c) in the case of invalidation of the data or, where applicable, of a customs declaration, based on which the goods were released, within one year of the date of invalidation of that data or of that

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	customs declaration unless otherwise specified in the rules applicable to invalidation.	customs declaration unless otherwise specified in the rules applicable to invalidation.	customs declaration unless otherwise specified in the rules applicable to invalidation.	customs declaration unless otherwise specified in the rules applicable to invalidation. Text Origin: Commission Proposal
Article 198(1), second subparagraph				
G 2032	The period specified in the first subparagraph, points (a) and (b), shall be extended where the applicant provides evidence that he or she was prevented from submitting an application within the prescribed period as a result of unforeseeable circumstances or force majeure.	The period specified in the first subparagraph, points (a) and (b), shall be extended where the applicant provides evidence that he or she was prevented from submitting an application within the prescribed period as a result of unforeseeable circumstances or force majeure.	The period specified in the first subparagraph, points (a) and (b), shall be extended where the applicant provides evidence that he or she was prevented from submitting an application within the prescribed period as a result of unforeseeable circumstances or force majeure.	The period specified in the first subparagraph, points (a) and (b), shall be extended where the applicant provides evidence that he or she was prevented from submitting an application within the prescribed period as a result of unforeseeable circumstances or force majeure. Text Origin: Commission Proposal
Article 198(2)				
G 2033	2. Where the customs authorities are not in a position, on the basis of the grounds adduced, to grant repayment or remission of an amount of import or export duty, it is required to examine the merits of an application for repayment or remission in the light of the other grounds for repayment or remission referred to in Article 193.	2. Where the customs authorities are not in a position, on the basis of the grounds adduced, to grant repayment or remission of an amount of import or export duty, it is required to examine the merits of an application for repayment or remission in the light of the other grounds for repayment or remission referred to in Article 193.	2. Where the customs authorities are not in a position, on the basis of the grounds adduced, to grant repayment or remission of an amount of import or export duty, it is required to examine the merits of an application for repayment or remission in the light of the other grounds for repayment or remission referred to in Article 193.	2. Where the customs authorities are not in a position, on the basis of the grounds adduced, to grant repayment or remission of an amount of import or export duty, it is required to examine the merits of an application for repayment or remission in the light of the other grounds for repayment or remission referred to in Article 193.

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 198(3)				
2034	3. Where an appeal has been lodged under Article 16 against the notification of the customs debt, the relevant period specified in the first subparagraph of paragraph 1 as well as the examining of the remission and repayment applications and the related time-limits shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings.	3. Where an appeal has been lodged under Article 16 against the notification of the customs debt, the relevant period specified in the first subparagraph of paragraph 1 as well as the examining of the remission and repayment applications and the related time-limits shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings.	3. Where an appeal has been lodged under Article 16 against the notification of the customs debt, the relevant period specified in the first subparagraph of paragraph 1 as well as the examining of the remission and repayment applications and the related time-limits shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings.	3. Where an appeal has been lodged under Article 16 against the notification of the customs debt, the relevant period specified in the first subparagraph of paragraph 1 as well as the examining of the remission and repayment applications and the related time-limits shall be suspended, from the date on which the appeal is lodged, for the duration of the appeal proceedings. Text Origin: Commission Proposal
Article 198(4)				
2035	4. Where a customs authority grants repayment or remission in accordance with Articles 196 and 197, the Member State concerned shall inform the Commission thereof.	4. Where a customs authority grants repayment or remission in accordance with Articles 196 and 197, the Member State concerned shall inform the Commission thereof.	4. Where a customs authority grants repayment or remission in accordance with Articles 196 and 197, the Member State concerned shall inform the Commission thereof.	4. Where a customs authority grants repayment or remission in accordance with Articles 196 and 197, the Member State concerned shall inform the Commission thereof. Text Origin: Commission Proposal
Article 198(5)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2036	5. The Commission shall specify, by means of implementing acts, the procedural rules for informing the Commission pursuant to paragraph 4 and the information to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for informing the Commission pursuant to paragraph 4 and the information to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for informing the Commission pursuant to paragraph 4 and the information to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the procedural rules for informing the Commission pursuant to paragraph 4 and the information to be provided. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal	G
Chapter 4						
G	2037	Chapter 4 Extinguishment of a customs debt	Chapter 4 Extinguishment of a customs debt	Chapter 4 Extinguishment of a customs debt	Chapter 4 Extinguishment of a customs debt Text Origin: Commission Proposal	G
Article 199						
G	2038	Article 199 Extinguishment	Article 199 Extinguishment	Article 199 Extinguishment	Article 199 Extinguishment Text Origin: Commission Proposal	G
Article 199(1)						
G	2039	1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a	1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a	1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a	1. Without prejudice to the provisions in force relating to non-recovery of the amount of import or export duty corresponding to a	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	customs debt in the event of the judicially established insolvency of the debtor, a customs debt on import or export shall be extinguished in any of the following ways:	customs debt in the event of the judicially established insolvency of the debtor, a customs debt on import or export shall be extinguished in any of the following ways:	customs debt in the event of the judicially established insolvency of the debtor, a customs debt on import or export shall be extinguished in any of the following ways:	customs debt in the event of the judicially established insolvency of the debtor, a customs debt on import or export shall be extinguished in any of the following ways: Text Origin: Commission Proposal
Article 199(1), point (a)				
G 2040	(a) where the debtor can no longer be notified of the customs debt in accordance with Article 181;	(a) where the debtor can no longer be notified of the customs debt in accordance with Article 181;	(a) where the debtor can no longer be notified of the customs debt in accordance with ~~Article 181~~**Article182**;	(a) where the debtor can no longer be notified of the customs debt in accordance with ~~*Article 181*~~***Article182***; Text Origin: Council Mandate
Article 199(1), point (b)				
G 2041	(b) by payment of the amount of import or export duty;	(b) by payment of the amount of import or export duty;	(b) by payment of the amount of import or export duty;	(b) by payment of the amount of import or export duty; Text Origin: Commission Proposal
Article 199(1), point (c)				
G 2042	(c) subject to paragraph 5, by remission of the amount of import or export duty;	(c) subject to paragraph 5, by remission of the amount of import or export duty;	(c) subject to paragraph 5, by remission of the amount of import or export duty;	(c) subject to paragraph 5, by remission of the amount of import or export duty; Text Origin: Commission Proposal
Article 199(1), point (d)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	2043	(d) where, in respect of goods released for a customs procedure entailing the obligation to pay import or export duty, the data on the basis of which the release was carried out or the customs declaration are invalidated;	(d) where, in respect of goods released for a customs procedure entailing the obligation to pay import or export duty, the data on the basis of which the release was carried out or the customs declaration are invalidated;	(d) where, in respect of goods released for a customs procedure entailing the obligation to pay import or export duty, the data on the basis of which the release was carried out or the customs declaration are invalidated;	(d) where, in respect of goods released for a customs procedure entailing the obligation to pay import or export duty, the data on the basis of which the release was carried out or the customs declaration are invalidated; Text Origin: Commission Proposal
	Article 199(1), point (e)				
G	2044	(e) where goods liable to import or export duty are confiscated or seized and simultaneously or subsequently confiscated;	(e) where goods liable to import or export duty are confiscated or seized and simultaneously or subsequently confiscated;	(e) where goods liable to import or export duty are confiscated or seized and simultaneously or subsequently confiscated;	(e) where goods liable to import or export duty are confiscated or seized and simultaneously or subsequently confiscated; Text Origin: Commission Proposal
	Article 199(1), point (f)				
G	2045	(f) where goods liable to import or export duty are destroyed under customs supervision or abandoned to the State;	(f) where goods liable to import or export duty are destroyed under customs supervision or abandoned to the State;	(f) where goods liable to import or export duty are destroyed under customs supervision or abandoned to the State;	(f) where goods liable to import or export duty are destroyed under customs supervision or abandoned to the State; Text Origin: Commission Proposal
	Article 199(1), point (g)				
G	2046	(g) where the disappearance of the goods or the non-fulfilment	(g) where the disappearance of the goods or the non-fulfilment	(g) where the disappearance of the goods or the non-fulfilment	(g) where the disappearance of the goods or the non-fulfilment

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities; for the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;	of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities; for the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;	of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities; for the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person;	of obligations arising from the customs legislation results from the total destruction or irretrievable loss of those goods as a result of the actual nature of the goods or unforeseeable circumstances or force majeure, or as a consequence of instruction by the customs authorities; for the purpose of this point, goods shall be considered as irretrievably lost when they have been rendered unusable by any person; Text Origin: Commission Proposal	
	Article 199(1), point (h)					
G	2047	(h) where the customs debt was incurred pursuant to Article 161 or Article 164 and where the following conditions are fulfilled:	(h) where the customs debt was incurred pursuant to Article 161 or Article 164 and where the following conditions are fulfilled:	(h) where the customs debt was incurred pursuant to Article 161 or Article 164 and where the following conditions are fulfilled:	(h) where the customs debt was incurred pursuant to Article 161 or Article 164 and where the following conditions are fulfilled: Text Origin: Commission Proposal	G
	Article 199(1), point (h)(i)					
Y	2048	(i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the temporary storage or of the customs procedure concerned and did not constitute an attempt at deception;	(i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the temporary storage or of the customs procedure concerned and did not constitute an attempt at deception;	(i) the failure which led to the incurrence of a customs debt had no significant effect on **the introduction of non-Union goods into the customs territory of the Union or** the correct operation of the temporary storage or of the	(i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the temporary storage or of the customs procedure concerned and did not constitute an attempt at deception;	Y

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			customs procedure concerned and did not constitute an attempt at deception;	Text Origin: EP Mandate
Article 199(1), point (h)(ii)				
G 2049	(ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;	(ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;	(ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;	(ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out; Text Origin: Commission Proposal
Article 199(1), point (i)				
G 2050	(i) where goods released for free circulation duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;	(i) where goods released for free circulation duty-free, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;	(i) where goods released for free circulation **under a duty exemption** ~~duty-free~~, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities;	(i) where goods released for free circulation ***under a duty exemption*** ~~*duty-free*~~, or at a reduced rate of import duty by virtue of their end-use, have been exported with the permission of the customs authorities; Text Origin: Council Mandate
Article 199(1), point (j)				
G 2051	(j) where it was incurred pursuant to Article 160 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled;	(j) where it was incurred pursuant to Article 160 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled;	(j) where it was incurred pursuant to Article 160 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled;	(j) where it was incurred pursuant to Article 160 and where the formalities carried out in order to enable the preferential tariff treatment referred to in that Article to be granted are cancelled; Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 199(1), point (k)					
G 2052	(k) where, subject to paragraph 6, the customs debt was incurred pursuant to Article 161 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been taken out of the customs territory of the Union.	(k) where, subject to paragraph 6, the customs debt was incurred pursuant to Article 161 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been taken out of the customs territory of the Union.	(k) where, subject to paragraph 6, the customs debt was incurred pursuant to Article 161 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been taken out of the customs territory of the Union.	(k) where, subject to paragraph 6, the customs debt was incurred pursuant to Article 161 and evidence is provided to the satisfaction of the customs authorities that the goods have not been used or consumed and have been taken out of the customs territory of the Union. Text Origin: Commission Proposal	G
Article 199(1), point (ka), first subparagraph					
Y 2052a			**(l) where a customs debt was incurred due to exceeding the quantity and/ or value of goods specified in authorisation for special procedures, where, in case a request to that effect had been submitted in time, the authorisation could have been amended without examination of economic condition in a way that covered the larger quantity and/or value or a new authorisation could have been granted without examination of the economic condition and where the following conditions are fulfilled:**		Y
Article 199(1), point (ka), first subparagraph, point (i)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
2052b			**(i) the failure which led to the incurrence of a customs debt had no significant effect on the correct operation of the customs procedure concerned and did not constitute an attempt at deception;**	
Article 199(1), point (ka), second subparagraph				
2052c			**(ii) all of the formalities necessary to regularise the situation of the goods are subsequently carried out;**	
Article 199(1), point (kb)				
2052d			**(m) where the goods subject to the distance sale are either not finally brought into the customs territory of the Union and released for free circulation or the distance sale is cancelled before the customs debt is notified and the deemed importer has invalidated the data provided for placing goods under a customs procedure according to Article 62 paragraph 2.**	***(m) where the goods subject to the distance sale are either not finally brought into the customs territory of the Union and released for free circulation or the distance sale is cancelled before the customs debt is notified and the deemed importer has invalidated the data provided for placing goods under a customs procedure according to Article 62(2).*** Text Origin: Council Mandate
Article 199(2)				
2053	2. In the cases referred to in paragraph 1, point (e), the customs	2. In the cases referred to in paragraph 1, point (e), the customs	2. In the cases referred to in paragraph 1, point (e), the customs	2. In the cases referred to in paragraph 1, point (e), the customs

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	debt shall, nevertheless, for the purposes of sanctions applicable to customs infringements, be deemed not to have been extinguished where, under this Regulation and under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining sanctions.	debt shall, nevertheless, for the purposes of sanctions applicable to customs infringements, be deemed not to have been extinguished where, under this Regulation and under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining sanctions.	debt shall, nevertheless, for the purposes of ~~sanctions~~**penalties** applicable to customs infringements, be deemed not to have been extinguished where, under this Regulation and under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining ~~sanctions~~**penalties**.	debt shall, nevertheless, for the purposes of ~~*sanctions*~~***penalties*** applicable to customs infringements, be deemed not to have been extinguished where, under this Regulation and under the law of a Member State, import or export duty or the existence of a customs debt provide the basis for determining ~~*sanctions*~~***penalties***. Text Origin: Council Mandate
Article 199(3)				
G 2054	3. Where, in accordance with paragraph 1, point (g), a customs debt is extinguished in respect of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Union goods.	3. Where, in accordance with paragraph 1, point (g), a customs debt is extinguished in respect of goods released for free circulation duty-free or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Union goods.	3. Where, in accordance with paragraph 1, point (g), a customs debt is extinguished in respect of goods released for free circulation **under a duty exemption** ~~duty-free~~ or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Union goods.	3. Where, in accordance with paragraph 1, point (g), a customs debt is extinguished in respect of goods released for free circulation ***under a duty exemption*** ~~*duty-free*~~ or at a reduced rate of import duty on account of their end-use, any scrap or waste resulting from their destruction shall be deemed to be non-Union goods. Text Origin: Council Mandate
Article 199(4)				
G 2055	4. The provisions in force pertaining to standard rates for irretrievable loss due to the nature of goods shall apply where the person concerned fails to show	4. The provisions in force pertaining to standard rates for irretrievable loss due to the nature of goods shall apply where the person concerned fails to show	4. The provisions in force pertaining to standard rates for irretrievable loss due to the nature of goods shall apply where the person concerned fails to show	4. The provisions in force pertaining to standard rates for irretrievable loss due to the nature of goods shall apply where the person concerned fails to show

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	that the real loss exceeds that calculated by applying the standard rate for the goods in question.	that the real loss exceeds that calculated by applying the standard rate for the goods in question.	that the real loss exceeds that calculated by applying the standard rate for the goods in question.	that the real loss exceeds that calculated by applying the standard rate for the goods in question. Text Origin: Commission Proposal
Article 199(5)				
G 2056	5. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted.	5. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted.	5. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted.	5. Where several persons are liable for payment of the amount of import or export duty corresponding to the customs debt and remission is granted, the customs debt shall be extinguished only in respect of the person or persons to whom the remission is granted. Text Origin: Commission Proposal
Article 199(6)				
G 2057	6. In the case referred to in paragraph 1, point (k), the customs debt shall not be extinguished in respect of any person or persons who attempted deception.	6. In the case referred to in paragraph 1, point (k), the customs debt shall not be extinguished in respect of any person or persons who attempted deception.	6. In the case referred to in paragraph 1, point (k), the customs debt shall not be extinguished in respect of any person or persons who attempted deception.	6. In the case referred to in paragraph 1, point (k), the customs debt shall not be extinguished in respect of any person or persons who attempted deception. Text Origin: Commission Proposal
Article 199(7)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2058	7. Where the customs debt was incurred pursuant to Article 161, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud.	7. Where the customs debt was incurred pursuant to Article 161, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud.	7. Where the customs debt was incurred pursuant to Article 161, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud.	7. Where the customs debt was incurred pursuant to Article 161, it shall be extinguished with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud. Text Origin: Commission Proposal	G
Article 199(8)						
G	2059	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation, by determining the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned as referred to in paragraph 1, point (h)(i).	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation, by determining the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned as referred to in paragraph 1, point (h)(i).	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation, by determining the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned as referred to in paragraph 1, point (h)(i).	8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation, by determining the list of failures with no significant effect on the correct operation of the temporary storage or of the customs procedure concerned as referred to in paragraph 1, point (h)(i). Text Origin: Commission Proposal	G
Article 200						
Y	2060	Article 200 Application of sanctions	Article 200 Application of sanctions	Article 200 Application of ~~sanctions~~**penalties**	Article 200 Application of ~~sanctions~~***penalties*** Text Origin: Council Mandate	Y
Article 200, first paragraph						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2061	Where the customs debt is extinguished on the basis of Article 199(1), point (h), Member States shall not be precluded from the application of sanctions for failure to comply with the customs legislation.	Where the customs debt is extinguished on the basis of Article 199(1), point (h), Member States shall not be precluded from the application of sanctions for failure to comply with the customs legislation.	Where the customs debt is extinguished on the basis of Article 199(1), point (h), Member States shall not be precluded from the application of ~~sanctions~~**penalties** for failure to comply with the customs legislation.	Where the customs debt is extinguished on the basis of Article 199(1), point (h), Member States shall not be precluded from the application of ~~sanctions~~***penalties*** for failure to comply with the customs legislation. Text Origin: Council Mandate	Y
	Title XI					
G	2062	Title XI RESTRICTIVE MEASURES AND CRISIS MANAGEMENT MECHANISM	Title XI RESTRICTIVE MEASURES AND CRISIS MANAGEMENT MECHANISM	Title XI RESTRICTIVE MEASURES AND CRISIS MANAGEMENT MECHANISM	Title XI RESTRICTIVE MEASURES AND CRISIS MANAGEMENT MECHANISM Text Origin: Commission Proposal	G
	Chapter 1					
G	2063	Chapter 1 Restrictive measures	Chapter 1 Restrictive measures	Chapter 1 Restrictive measures	Chapter 1 Restrictive measures Text Origin: Commission Proposal	G
	Article 201					
G	2064	Article 201 Role of the EU Customs Authority and of the customs authorities	Article 201 Role of the EU Customs Authority and of the customs authorities	Article 201 Role of the EU Customs Authority and of the customs authorities	Article 201 Role of the EU Customs Authority and of the customs authorities Text Origin: Commission Proposal	G
	Article 201(1)					

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
2065	1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the are falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.	1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ~~are~~***areas*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities.	1. The EU Customs Authority shall contribute to the correct application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ~~are~~**areas** falling under its competence**. It shall provide guidance to customs authorities, in order to contribute to the consistency and effectiveness of the application of these measures. That guidance will be** ~~and,~~ subject to review and authorisation by the Commission, ~~by providing appropriate guidance to the customs authorities~~**and will take the form of recommendations, while respecting the implementation responsibilities of Member States**.	1. The EU Customs Authority shall contribute to the correct***, consistent and effective*** application of restrictive measures adopted in accordance with Article 215 TFEU by monitoring their implementation in the ~~are~~***areas*** falling under its competence and, subject to review and authorisation by the Commission, by providing appropriate guidance to the customs authorities. Text Origin: EP Mandate
Article 201(2)				
2066	2. Customs authorities shall take all necessary steps to comply with the restrictive measures, taking into account the guidance of the EU Customs Authority.	2. Customs authorities shall take all necessary steps to comply with the restrictive measures, taking into account the guidance of the EU Customs Authority.	2. Customs authorities shall take all necessary ~~steps to comply with the~~**actions, within their competences, to implement** restrictive measures, taking into account the guidance **provided by** ~~of~~ the EU Customs Authority.	2. Customs authorities shall take all necessary steps to comply with the restrictive measures, taking into account the guidance of the EU Customs Authority. Text Origin: EP Mandate
Article 202				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2067	Article 202 Reporting	Article 202 Reporting	Article 202 Reporting	Article 202 Reporting Text Origin: Commission Proposal	G
	Article 202(1)					
Y	2068	1. The EU Customs Authority shall regularly and whenever necessary report to the Commission on the implementation of the restrictive measures by the customs authorities and in the case of any breach thereof.	1. The EU Customs Authority shall regularly and whenever necessary report to the Commission on the implementation of the restrictive measures by the customs authorities and in the case of any breach thereof.	1. The EU Customs Authority shall ~~regularly and whenever necessary report to the Commission on~~ **support customs authorities in** the implementation of the restrictive measures ~~by the~~**and shall collect and analyse information to assess the operational effectiveness of such implementation and the impact of restrictive measures on trade flows and** customs ~~authorities and~~**compliance. It shall provide periodic and ad hoc reports to the Commission. The EU Customs Authority shall also identify possible discrepancies among Member States** in the ~~case of any breach thereof.~~**implementation of restrictive measures.**	Text Origin: EP Mandate	Y
	Article 202(2)					
Y	2069	2. The customs authorities shall inform the EU Customs Authority, the Commission and	2. The customs authorities shall inform the EU Customs Authority, the Commission and	2. The customs authorities shall inform the EU Customs Authority~~,~~ **and** the Commission		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the national authorities of the Member States competent for sanctions implementation of any suspicion and case of circumvention of restrictive measures and of their mitigation measures in that respect.	the national authorities of the Member States competent for sanctions implementation of any suspicion and case of circumvention of restrictive measures and of their mitigation measures in that respect.	~~and the national authorities of the Member States competent for sanctions implementation~~ of any ~~suspicion and case~~**detected or well-founded indications** of circumvention of restrictive measures and of **the risk** ~~their~~ mitigation measures ~~in that respect~~**taken That exchange of information shall, wherever possible, be carried out through the EU Customs Data Hub**.	
Chapter 2				
G 2070	Chapter 2 Crisis management mechanism	Chapter 2 Crisis management mechanism	Chapter 2 Crisis management mechanism	Chapter 2 Crisis management mechanism Text Origin: Commission Proposal
Article 203				
G 2071	Article 203 Preparation of protocols and procedures	Article 203 Preparation of protocols and procedures	Article 203 Preparation of protocols and procedures	Article 203 Preparation of protocols and procedures Text Origin: Commission Proposal
Article 203(1)				
G 2072	1. The EU Customs Authority shall prepare procedures and protocols that can be activated in accordance with Article 204(1) in case of:	1. The EU Customs Authority shall prepare procedures and protocols that can be activated in accordance with Article 204(1) in case of:	1. The EU Customs Authority shall prepare procedures and protocols**, in close cooperation with Member States and the Commission, with a**	1. The EU Customs Authority shall prepare procedures and protocols***, taking into account the views of the Member States, with a view to ensuring adequate***

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			view to ensuring adequate response to crisis situations. Those procedures and protocols ~~that~~ can be activated in accordance with Article 204(1) in ~~case~~ **the event** of:	***response to crisis situations. Those procedures and protocols*** ~~*that*~~ can be activated in accordance with Article 204(1) in ~~*case*~~***the event*** of: Text Origin: Council Mandate
Article 203(1), point (a)				
G 2073	(a) a crisis at the border of one or more Member States that has an impact on the customs processes;	(a) a crisis at the border of one or more Member States that has an impact on the customs processes;	(a) a crisis ~~at the border of~~**in** one or more Member States that has ~~an~~**a significant, or potentially significant** impact on the customs **formalities and may disrupts the flow of goods, customs controls or related procedures** ~~processes~~;	(a) a crisis ~~*at the border of*~~***in*** one or more Member States that has ~~*an*~~***a significant, or potentially significant*** impact on the customs ~~*processes*~~***formalities and may disrupt the flow of goods, customs controls or related procedures***; Text Origin: Council Mandate
Article 203(1), point (b)				
G 2074	(b) a crisis in another sector that requires an action by the customs authorities in cooperation with relevant authorities,	(b) a crisis in another sector that requires an action by the customs authorities in cooperation with relevant authorities,	(b) a crisis in ~~another~~**a given** sector that requires ~~an action by the~~ customs authorities ~~in cooperation~~**to take coordinated action** with relevant authorities~~,~~**.**	(b) a crisis in ~~*another*~~***a given*** sector that requires ~~*an action by the*~~ customs authorities ~~*in cooperation*~~***to take coordinated action*** with relevant authorities~~*,*~~***.*** Text Origin: Council Mandate
Article 203(1), point (c)				
G 2075	(c) with a view to ensuring a rapid, effective and proportionate response to the situation concerned.	(c) with a view to ensuring a rapid, effective and proportionate response to the situation concerned.	~~(c) with a view to ensuring a rapid, effective and proportionate response to the situation concerned.~~	*deleted*
Article 203(2)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	*2076*	*2.* Protocols and procedures may cover in particular:	2. Protocols and procedures may cover in particular:	2. Protocols and procedures may cover in particular:	2. Protocols and procedures may cover in particular: Text Origin: Commission Proposal	G
Article 203(2), point (a)						
G	2077	(a) the application of common risk criteria, common priority control areas and risk profiles, appropriate mitigation measures, and customs controls;	(a) the application of common risk criteria, common priority control areas and risk profiles, appropriate mitigation measures, and customs controls;	(a) the application of common risk criteria, common priority control areas and risk profiles, **as well as** appropriate **risk** mitigation measures, ~~and~~ customs ~~controls~~**formalities, including payment terms** ;	(a) the application of common risk criteria, common priority control areas and risk profiles, ***as well as*** appropriate ***risk*** mitigation measures, ~~*and*~~ customs controls ***and formalities, including payment terms***; Text Origin: Council Mandate	G
Article 203(2), point (b)						
G	2078	(b) a collaboration framework enabling making temporarily available customs officials and customs control equipment from one to another Member State.	(b) a collaboration framework enabling making temporarily available customs officials and customs control equipment from one to another Member State.	(b) a collaboration framework ~~enabling making temporarily available~~**to support the temporary deployment of** customs officials and customs control equipment ~~from one to another~~**among** Member ~~State.~~**States;**	(b) a collaboration framework ~~*enabling making temporarily available*~~***to support the temporary deployment of*** customs officials and customs control equipment ~~*from one to another*~~***among*** Member ~~*State.*~~***States;*** Text Origin: Council Mandate	G
Article 203(2), point (ba)						
Y	2078a		***(ba) fast lanes at borders to minimize delays and backups in freight flows;***		***(ba) fast lanes at borders to minimize delays and backups in freight flows;*** Text Origin: EP Mandate	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 203(2), point (bb)					
G 2078b			**(c) the conditions for the activation, prolongation, and deactivation of the different measures and arrangements to face crisis situations, based on clearly defined needs and appropriate justification;**	***(c) the conditions for the activation, prolongation, and deactivation of the different measures and arrangements to face crisis situations, based on clearly defined needs and appropriate justification;*** Text Origin: Council Mandate	G
Article 203(2), point (bc)					
Y 2078c		***(bb) the avoidance of trade restrictions concerning crisis-relevant goods as defined in point (6) of Article 3 of Regulation (EU) 2024/2747.***		***(bc) the avoidance of trade restrictions concerning crisis-relevant goods as defined in point (6) of Article 3 of Regulation (EU) 2024/2747.*** Text Origin: EP Mandate	Y
Article 203(2), point (bd)					
G 2078d			**(d) a business continuity mechanism as referred to in Article 23(8) and 25(9a).**	***(d) a business continuity mechanism as referred to in Article 23(8) and 25(9a).*** Text Origin: Council Mandate	G
Article 204					
G 2079	Article 204 Activation of the crisis management mechanism	Article 204 Activation of the crisis management mechanism	Article 204 Activation of the crisis management mechanism	Article 204 Activation of the crisis management mechanism Text Origin: Commission Proposal	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 204(1)				
2080	1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account the protocols and procedures referred to in Article 203, the appropriate and necessary measures and arrangements that should apply to address a crisis situation or to mitigate its negative effects.	1. The Commission, on its own initiative or based on the request of one or more Member States or the EU Customs Authority, may adopt an implementing act, in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, taking into account– the protocols and procedures referred to in Article 203, ***laying down*** the appropriate and necessary measures and arrangements ~~*that should apply*~~ to address a crisis situation or to mitigate its negative effects.	1. The Commission~~, on~~ **upon** its own initiative or ~~based~~ on the request of one or more Member States or the EU Customs Authority, may adopt **implementing act activating the necessary actions and arrangements to be applied in case of crisis. This** ~~an~~ implementing act~~,~~ **shall:** **(a) be adopted** in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, ~~taking~~ **(b) take** into account– the protocols and procedures referred to in Article 203, **(c) identify the specific** ~~the appropriate and necessary~~ measures and arrangements ~~that should apply~~**required** to address a crisis situation or to mitigate its negative effects**,** **(d) establish the duration of the measures and arrangements to be applied and the relevant**	1. The Commission~~, on~~ ***upon*** its own initiative or ~~*based*~~ on the request of one or more Member States or the EU Customs Authority, may adopt ***implementing act activating the necessary actions and arrangements to be applied in case of crisis. This*** ~~*an*~~ implementing act~~,~~ ***shall:*** ***(a) be adopted*** in accordance with the examination procedure referred to in Articles 262 (4) and (5) of this Regulation, ~~*taking*~~ ***(b) take*** into account– the protocols and procedures referred to in Article 203, ***(c) identify the specific*** ~~*the appropriate and necessary*~~ measures and arrangements ~~*that should apply*~~***required*** to address a crisis situation or to mitigate its negative effects**,** ***(d) establish the duration of the measures and arrangements to be applied and the relevant***

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			conditions for their prolongation and deactivation.	***conditions for their prolongation and deactivation***. Text Origin: Council Mandate
Article 204(2)				
Y 2081	2. The EU Customs Authority shall coordinate and supervise the application and implementation of the appropriate measures and arrangements by the customs authorities and shall report back on the results of this implementation to the Commission.	*deleted*	2. The EU Customs Authority shall coordinate ~~and supervise the application and~~**the** implementation of the ~~appropriate~~ measures and arrangements **referred to in paragraph 1** by the customs authorities**. It** ~~and~~ shall ~~report back on the results of this~~ **assess the effectiveness of their** implementation**, also taking into account customs authorities' reports referred to in paragraph 4 and report the results** to the Commission **and to the customs authorities**.	Y
Article 204(3)				
G 2082	3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis.	3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. ***The Commission may support the EU Customs Authority during the planning stage and in the setting up of such a crisis response cell. The crisis response cell shall be financed by the budget that is***	3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. **The competencies, areas of expertise, and composition of the crisis response cell shall be determined at the time of its establishment, taking into account the protocols and**	3. The EU Customs Authority shall set up a crisis response cell that is permanently available throughout the crisis. ***The competencies, areas of expertise, and composition of the crisis response cell shall be determined at the time of its establishment, taking into account the protocols and*** G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		granted to the EU Customs Authority.	**procedures referred to in Article 203 as well as the nature and scope of the crisis.**	***procedures referred to in Article 203 as well as the nature and scope of the crisis. The Commission may support the EU Customs Authority during the planning stage and in the setting up of such a crisis response cell. The crisis response cell shall be financed by the budget that is granted to the EU Customs Authority.***
Article 204(4)				
Y	2083	4. Customs authorities shall implement and apply the measures and arrangements adopted pursuant to this Article and shall report to the EU Customs Authority on their implementation and application.	4. Customs authorities shall implement and apply the measures and arrangements ~~adopted~~ **activated** pursuant to this Article and shall report to the EU Customs Authority on their implementation and application. **The scope, format, and frequency of reporting shall be determined by the EU Customs Authority in consultation with the Member States, taking into account the nature of the crisis and the measures applied.**	Y
Article 204(4a)				
Y	2083a	***4a. The EU Customs Authority shall coordinate and supervise the implementation of***		***4a. The EU Customs Authority shall coordinate [and supervise] the implementation of***

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		the appropriate measures and arrangements by the customs authorities and shall report back on the results of their implementation to the Commission, the European Parliament and the Council.		***the measures and arrangements referred to in paragraph 1 by the customs authorities. It shall assess the effectiveness of their implementation, also taking into account customs authorities' reports referred to in paragraph 4 and report the results to the Commission and to the customs authorities.***
Title XII				
G 2084	Title XII THE EUROPEAN UNION CUSTOMS AUTHORITY	Title XII THE EUROPEAN UNION CUSTOMS AUTHORITY	Title XII THE EUROPEAN UNION CUSTOMS AUTHORITY	Title XII THE EUROPEAN UNION CUSTOMS AUTHORITY Text Origin: Commission Proposal G
Chapter 1				
G 2085	Chapter 1 Principles	Chapter 1 Principles	Chapter 1 Principles	Chapter 1 Principles Text Origin: Commission Proposal G
Article 205				
G 2086	Article 205 Legal status	Article 205 Legal status	Article 205 Legal status	Article 205 Legal status Text Origin: Commission Proposal G
Article 205(1)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2087	1. The EU Customs Authority shall be a body of the Union and shall have legal personality.	1. The EU Customs Authority shall be a body of the Union and shall have legal personality.	1. The EU Customs Authority **is hereby established and** shall be a body of the Union and shall have legal personality.	1. The EU Customs Authority ***is hereby established and*** shall be a body of the Union and shall have legal personality. Text Origin: Council Mandate	G
Article 205(2)						
G	2088	2. In each of the Member States, the EU Customs Authority shall enjoy the most extensive legal capacity accorded to legal persons under their national laws. It may, in particular, acquire or dispose of movable and immovable property and be a party to legal proceedings.	2. In each of the Member States, the EU Customs Authority shall enjoy the most extensive legal capacity accorded to legal persons under their national laws. It may, in particular, acquire or dispose of movable and immovable property and be a party to legal proceedings.	2. In each of the Member States, the EU Customs Authority shall enjoy the most extensive legal capacity accorded to legal persons under their national laws. It may, in particular, acquire or dispose of movable and immovable property and be a party to legal proceedings.	2. In each of the Member States, the EU Customs Authority shall enjoy the most extensive legal capacity accorded to legal persons under their national laws. It may, in particular, acquire or dispose of movable and immovable property and be a party to legal proceedings. Text Origin: Commission Proposal	G
Article 205(3)						
G	2089	3. The EU Customs Authority shall be represented by its Executive Director.	3. The EU Customs Authority shall be represented by its Executive Director.	3. The EU Customs Authority shall be represented by its Executive Director.	3. The EU Customs Authority shall be represented by its Executive Director. Text Origin: Commission Proposal	G
Article 206						
R	2090	Article 206 Seat	Article 206 Seat	Article 206 Seat	Article 206 Seat Text Origin: Commission Proposal	R

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 206, first paragraph						
R	2091	The seat of the EU Customs Authority shall be […].	The seat of the EU Customs Authority shall be […].	The seat of the EU Customs Authority shall be […].		R
Article 206, first paragraph a						
R	2091a		***The choice of the location of the seat of the EU Customs Authority shall be made in accordance with the ordinary legislative procedure, on the basis of the following criteria:***			R
Article 206, first paragraph a, point (a)						
R	2091b		***(a) it shall not affect the EU Customs Authority's execution of its tasks and powers, the organisation of its governance structure, the operation of its main organisation, or the main financing of its activities;***			R
Article 206, first paragraph a, point (b)						
R	2091c		***(b) it shall ensure that the EU Customs Authority is able to recruit the high-qualified and specialised staff it requires to perform the tasks and exercise the powers provided by this Regulation;***			R
Article 206, first paragraph a, point (c)						
R	2091d		***(c) it shall ensure that the EU Customs Authority can be set***			R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		up on site upon the entry into force of this Regulation;			
Article 206, first paragraph a, point (d)					
R 2091e		***(d) it shall ensure appropriate accessibility of the location, the existence of adequate education facilities for the children of staff members, appropriate access to the labour market, social security and medical care for both children and spouses;***			R
Article 206, first paragraph a, point (e)					
R 2091f		***(e) it shall ensure a balanced geographical distribution of Union institutions, bodies and agencies across the Union;***			R
Article 206, first paragraph a, point (f)					
R 2091g		***(f) it shall enable adequate training opportunities;***			R
Article 206, first paragraph a, point (g)					
R 2091h		***(g) it shall enable close cooperation with Union institutions, bodies and agencies;***			R
Article 206, first paragraph a, point (h)					
R 2091i		***(h) it shall ensure sustainability and digital security and connectivity with regard to***			R

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			physical and IT infrastructure and working conditions.			
Article 207						
G	2092	Article 207 Mission and objectives of the EU Customs Authority	Article 207 Mission and objectives of the EU Customs Authority	Article 207 Mission and objectives of the EU Customs Authority	Article 207 Mission and objectives of the EU Customs Authority Text Origin: Commission Proposal	G
Article 207(1)						
G	2093	1. The EU Customs Authority shall contribute to achieving the mission of customs authorities as set out in Article 2.	1. The EU Customs Authority shall contribute to achieving the mission of customs authorities as set out in Article 2.	1. The EU Customs Authority shall contribute to achieving the mission of **the** customs authorities as set out in Article 2.	1. The EU Customs Authority shall contribute to achieving the mission of ***the*** customs authorities as set out in Article 2. Text Origin: Council Mandate	G
Article 207(-1), first subparagraph						
Y	2093a		***The EU Customs Authority shall operate and maintain the information technology systems used for the implementation of the customs union, such as the EU Customs Data Hub, as laid down in Title III.***		*deleted* Text Origin: EP Mandate	Y
Article 207(2)						
G	*2094*	*2.* Without prejudice to the respective responsibilities of the Commission, of OLAF and of the Member States, the EU Customs	2. Without prejudice to the respective responsibilities of the Commission, of OLAF and of the Member States, the EU Customs	2. Without prejudice to the respective responsibilities of the Commission, of OLAF and of the Member States, the EU Customs	2. Without prejudice to the respective responsibilities of the Commission, of OLAF and of the Member States, the EU Customs	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Authority shall pursue the following objectives:	Authority shall pursue the following objectives:	Authority shall pursue the following objectives:	Authority shall pursue the following objectives: Text Origin: Commission Proposal
Article 207(2), point (a)				
G 2095	(a) the EU Customs Authority shall contribute to the operational management of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results;	(a) the EU Customs Authority shall contribute to the operational management of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results;	(a) **to facilitate the implementation of**~~the EU~~ customs ~~Authority shall contribute to the operational~~**processes, enhance data-driven decision-making, and improve customs supervision, control and risk** management ~~of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results~~;	(a) ~~*the EU Customs Authority shall*~~***To*** contribute to the ~~*operational*~~***development, operation and maintenance of the information technologies to implement the procedures laid down in this Regulation and to making optimal use of the available data for customs supervision, control and risk*** management ~~*of the customs union, and thereby coordinate and supervise operational cooperation between customs authorities and pool and provide technical expertise to increase efficiency and delivery of results;*~~***purposes;*** Text Origin: EP Mandate
Article 207(2), point (b)				
Y 2096	(b) the EU Customs Authority shall develop, operate and maintain information technologies to implement the procedures laid down in this Regulation and	(b) the EU Customs Authority shall develop, operate and maintain information technologies to implement the procedures laid down in this Regulation and	~~(b) the EU Customs Authority shall develop, operate and maintain information technologies to implement the procedures laid down in this Regulation and~~	*deleted* *Text Origin: EP Mandate*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	contribute to making optimal use of the available data for customs supervision, control and risk management purposes;	contribute to making optimal use of the available data for customs supervision, control and risk management purposes;	~~contribute to making optimal use of the available data for customs supervision, control and risk management purposes;~~	
Article 207(2), point (c)				
G *2097*	*(c)* the EU Customs Authority shall support customs authorities in achieving a uniform implementation of customs legislation, notably with a view to ensuring that customs controls and risk management are carried out in a harmonised way;	(c) the EU Customs Authority shall support customs authorities in achieving a uniform implementation of customs legislation, notably with a view to ensuring that customs controls and risk management are carried out in a harmonised way;	(c) ~~the EU Customs Authority shall~~ support customs authorities in achieving a uniform implementation of customs legislation, notably **by bringing together technical expertise, coordinating and assisting the setting up of operational cooperation between customs authorities and conducting** with a view to ensuring that **risk management aiming at having** customs controls ~~and risk management~~**, that** are carried out in a harmonised way**, acknowledging the different geographical circumstances and other objective specificities in which the customs authorities operate**;	~~*(c)*~~***(b)*** ~~*the EU Customs Authority shall*~~***To*** support customs authorities in achieving a uniform implementation of customs legislation, ~~*notably with a view to ensuring that*~~***in particular as regard to risk management and*** customs controls ~~*and risk management are carried out in a harmonised way;*~~ G
Article 207(2), point (ca)				
G 2097a				***(c) To contribute to the operational management of the customs union by coordinating and facilitating the operational*** G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				cooperation between customs authorities and to pool and provide technical expertise to increase efficiency and delivery of results;
Article 207(2), point (d)				
G 2098	(d) the EU Customs Authority shall contribute to the enforcement of Union other legislation applied by the customs authorities.	(d) the EU Customs Authority shall contribute to the enforcement of ~~*Union*~~ other ***Union*** legislation applied by the customs authorities~~.~~***;***	(d) **assist** the ~~EU~~ customs ~~Authority shall contribute to the enforcement of~~**authorities in the application of other** Union ~~other~~ legislation applied by the customs authorities.	(d) ~~*the EU Customs Authority shall*~~***To*** contribute to the ~~*enforcement of Union*~~***implementation of*** other ***Union*** legislation applied by the customs authorities.
Article 207(2), point (da)				
G 2098a		***(da) The EU Customs Authority shall cooperate with other Union institutions, bodies, offices and agencies in areas where their activities relate to the management of goods crossing the external border;***		***(da) To cooperate with Union institutions, other bodies, offices and agencies in areas where their activities relate to the management of goods crossing the external border;*** Text Origin: EP Mandate
Article 207(2), point (db)				
Y 2098b		***(db) The EU Customs Authority shall introduce a mandatory special scheme for the collection of customs duty on distance sales of goods imported from third territories or third countries. That mandatory special scheme shall be aligned***		

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			with the special scheme laid down in Articles 369l-369x of Directive 2006/112/EC.			
Chapter 2						
G	2099	Chapter 2 Tasks	Chapter 2 Tasks	Chapter 2 Tasks	Chapter 2 Tasks Text Origin: Commission Proposal	G
Article 208						
Y	2100	Article 208 Core tasks	Article 208 Core tasks	Article 208 ~~Core~~ Tasks		Y
Article 208(-1)						
Y	2100a			**0. When entrusted with the development, operation and maintenance of the EU Customs Data Hub, as laid down in Title III, the EU Customs Authority shall be responsible for those tasks. EU Customs Authority shall than contribute to the efficient operation of the electronic customs environment at Union level.**	***-1. When entrusted with the development, operation and maintenance of the EU Customs Data Hub, as laid down in Title III, the EU Customs Authority shall be responsible for those tasks. EU Customs Authority shall then contribute to the efficient operation of the electronic customs environment at Union level.*** Text Origin: Council Mandate	Y
Article 208(-1a)						
Y	2100b			**0a. The EU Customs Authority shall carry out data management and data**	***-1a. The EU Customs Authority shall carry out data management and processing***	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				processing activities necessary for the fulfilment of its tasks.	***activities necessary for the fulfilment of its tasks and when Member States have requested the EU Customs Authority to do so.*** Text Origin: Council Mandate	
Article 208(1)						
G	2101	1. The EU Customs Authority shall carry out risk management tasks, in accordance with Title IV, Chapter 3.	1. The EU Customs Authority shall carry out risk management tasks, in accordance with Title IV, Chapter 3.	1. The EU Customs Authority shall carry out risk management tasks, in accordance with Title IV, Chapter 3.	1. The EU Customs Authority shall carry out risk management tasks, in accordance with Title IV, Chapter 3. Text Origin: Commission Proposal	G
Article 208(2)						
Y	2102	2. The EU Customs Authority shall carry out tasks in relation to restrictive measures and crisis management mechanism in accordance with Title XI.	2. The EU Customs Authority shall carry out tasks in relation to restrictive measures and crisis management mechanism in accordance with Title XI.	2. The EU Customs Authority shall carry out tasks in relation to restrictive measures and crisis management mechanism in accordance with Title XI.	2. The EU Customs Authority shall carry out tasks in ***(support or ensuring the ...) to the proper implementation of the*** ~~relation to~~ restrictive measures ***that the Council may adopt and in relation to the*** ~~and~~ crisis management mechanism in accordance with Title XI ***and that the Council may adopt in accordance with Article 215(2) TFEU, to ensure that those measures are not circumvented***. Text Origin: Commission Proposal	Y
Article 208(2a)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
2102a		***2a. The EU Customs Authority shall support the Commission and the Member States to enable them to supervise more efficiently the implementation of the restrictive measures that the Council may adopt in accordance with Article 215(2) TFEU on the flow of goods, to ensure that those measures are not circumvented.***		*deleted* Text Origin: EP Mandate
Article 208(2b)				
2102b			**2a. The EU Customs Authority shall, on the basis of a threat assessment conducted pursuant to Article 51a(1) and Article 51a(2), point (c), periodically develop recommendations to support customs authorities in accomplishing their mission as referred to in Article 2. The EU Customs Authority shall submit those recommendations, after consulting the Commission, to the Council for information and consideration.**	***2b. The EU Customs Authority shall, on the basis of a threat assessment conducted pursuant to Article 51a(1) and Article 51a(2), point (c), periodically develop recommendations to support customs authorities in accomplishing their mission as referred to in Article 2. The EU Customs Authority shall submit those recommendations to the Commission, who may, based on these recommendations, propose priorities to the Council.*** ***Accompanying recital:***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				The EU Customs Authority should make use of the information at its disposal regarding challenges on customs and other legislation applied by the customs authorities to periodically carry out a threat assessment. On the basis of such a threat assessment, EU Customs Authority should prepare recommendations and transmit them to the Commission. Based on there recommendations, the Commission may identify priorities for Council consideration. It is important that the Council has a political, strategic discussion on those recommendations and that EU Customs Authority provides appropriate follow-up, including when preparing its annual and multiannual work programme and preparing the annual report of its activities.
Article 208(3)				
G 2103	3. The EU Customs Authority shall perform capacity building activities and provide operational support and	3. The EU Customs Authority shall perform capacity building activities and provide operational support and coordination to customs	3. The EU Customs Authority shall perform capacity building activities and provide operational support and	3. The EU Customs Authority shall perform capacity building activities and provide operational support and coordination to customs G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	coordination to customs authorities. In particular, it shall:	authorities ***and the Commission***. In particular, it shall:	coordination to customs authorities. In particular, it shall:	authorities ***and the Commission***. In particular, it shall: Text Origin: EP Mandate
Article 208(3), point (a)				
2104	(a) carry out diagnostics and monitoring of border crossing points and other control locations, develop common standards and issue recommendations for best practices;	(a) carry out diagnostics and monitoring of border crossing points and other control locations~~, develop common standards and issue recommendations for best practices~~;	(a) carry out diagnostics ~~and monitoring of border crossing points and other control locations,~~**evaluation of customs offices, and** develop **indicative** common standards and issue recommendations for best practices **on this basis, taking into account diversity of the Member States and border type; different circumstances in which the customs authorities operate, including competences of national organisations, geographical circumstances and affected means of transport;**	(a) carry out diagnostics ~~and monitoring of border crossing points and other control locations,~~***evaluation of customs offices, and*** develop ***indicative*** common standards and issue recommendations for best practices ***on this basis***; Text Origin: Council Mandate
Article 208(3), point (aa)				
2104a		***(aa) develop common standards and issue recommendations for best practices and monitor their implementation, in particular in relation to the implementation of the Union Customs Code;***		***(aa) develop common standards and issue recommendations for best practices and monitor their use, in particular in relation to the implementation of the Union Customs Code;*** Text Origin: EP Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 208(3), point (b)				
2105	(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1;	(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, ***including the measurement of operating costs incurred by customs authorities to carry out their activity,*** in accordance with Title XV, Chapter 1;	(b) carry out performance measurement for the customs union, and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1;	(b) carry out performance measurement for the customs union, ***including the measurement of operating costs incurred by customs authorities to carry out their activity,*** and support the Commission in its evaluation of the performance of the customs union, in accordance with Title XV, Chapter 1; Text Origin: EP Mandate
Article 208(3), point (c)				
2106	(c) prepare the minimum common training content for customs officers in the Union and monitor its use by customs authorities;	(c) prepare the minimum common training content for customs officers in the Union and monitor its use by customs authorities***, including the content for the training referred to point (e) of Article 25(3) which shall be harmonised and on technology for big data analytics and detection and controls***;	(c) prepare ~~the~~**recommendations of** minimum common training content for customs officers **and customs professionals** in the Union **to complement and support training provided by Member States as appropriate**~~and monitor its use by customs authorities~~;	(c) prepare the minimum common training content for customs officers ***and customs professionals*** in the Union ***to complement and support training provided by Member States as appropriate*** ~~*and monitor its use by customs authorities*~~; Text Origin: Council Mandate
Article 208(3), point (d)				
2107	(d) contribute to a Union recognition system for universities and other schools that offer training and education programmes in the customs field;	(d) contribute to a Union recognition system for universities and other schools that offer training and education programmes in the customs field;	(d) contribute to **the creation of a** ~~a~~ Union ~~recognition~~ system ~~for universities and other schools~~**to recognise the excellence of educational institutions** that offer- training	(d) contribute to ***the creation of a*** ~~*a*~~ Union ~~*recognition*~~ system ~~*for universities and other schools*~~***to recognise the excellence of educational institutions*** that

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				and education programmes in the customs field, **building on the Commission's initiative "EU Customs Certificate of Recognition"**;	offer- training and education programmes in the customs field; Text Origin: Council Mandate	
Article 208(3), point (e)						
G	2108	(e) coordinate and support the creation by the Member States of specialised centres of excellence for Union-wide purposes in relevant customs areas, in particular training and customs laboratories;	(e) coordinate and support the creation by the Member States of specialised centres of excellence for Union-wide purposes in relevant customs areas, in particular training and customs laboratories;	(e) coordinate and support the **voluntary** creation by the Member States of specialised centres of excellence for Union-wide purposes in relevant customs areas, in particular **for** training **of customs officers, customs professionals** and customs laboratories;	(e) coordinate and support the ***voluntary*** creation by the Member States of specialised centres of excellence for Union-wide purposes in relevant customs areas, in particular ***for*** training ***of customs officers, customs professionals*** and customs laboratories; Text Origin: Council Mandate	G
Article 208(3), point (f)						
Y	2109	(f) facilitate and coordinate research and innovation activities in the customs field;	(f) facilitate and coordinate research and innovation activities in the customs field***, and regularly inform the EU Innovation Hub for Internal Security about its activities***;	(f) facilitate and coordinate research and innovation activities in the customs field;	(f) facilitate and coordinate research and innovation activities in the customs field***, and cooperate with the EU Innovation Hub for Internal Security about its activities***; Text Origin: EP Mandate	Y
Article 208(3), point (g)						
G	2110	(g) elaborate and disseminate operational manuals for the practical application of customs	(g) elaborate and disseminate operational manuals for the practical application of customs	(g) ~~elaborate~~**prepare** and disseminate operational manuals for the practical application of	(g) ~~*elaborate*~~***prepare*** and disseminate operational manuals for the practical application of	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	processes and working methods and develop common standards in this regard;	processes and working methods and develop common standards in this regard***, including common guidelines on enforcement***;	customs processes and working methods**, in collaboration with the customs authorities,** and develop **indicative** common standards in this regard;	customs processes and working methods***, in collaboration with the customs authorities,*** and develop common standards in this regard; ***prepare simplified guidelines and manuals for small and micro enterprises and support their application on Union customs legislation and formalities;*** Text Origin: Council Mandate
Article 208(3), point (ga)				
2110a		***(ga) issue recommendations addressed to the customs authorities for the application of Title IV;***		*deleted*
Article 208(3), point (h)				
2111	*(h)* issue an opinion on whether granting an authorisation for special procedures would adversely affect the interest of the Union producers, in accordance with Article 102(3), (4) and (5);	(h) issue an opinion on whether granting an authorisation for special procedures would adversely affect the interest of the Union producers, in accordance with Article 102(3), (4) and (5);	~~(h) issue an opinion on whether granting an authorisation for special procedures would adversely affect the interest of the Union producers, in accordance with Article 102(3), (4) and (5);~~	(h) issue an opinion on whether granting an authorisation for special procedures would adversely affect the interest of the Union producers, in accordance with Article 102(3), (4) and (5); Text Origin: EP Mandate
Article 208(3), point (i)				
2112	(i) cooperate with Union bodies and national authorities other than customs in accordance with Article 240(9);	(i) cooperate with Union bodies and national authorities other than customs in accordance with Article 240(9);	(i) cooperate with Union bodies and national authorities other than customs in accordance with Article ~~240(9)~~**240(7)or with**	(i) cooperate with Union bodies and national authorities other than customs in accordance with Article ~~*240(9)*~~***240(7)***;

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			the authorities of third countries and international organisations in accordance with Article 243;	Text Origin: EP Mandate
Article 208(3), point (ia)				
2112a		***(ia) providing support to the Commission for developing and implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment;***		*deleted* Text Origin: EP Mandate
Article 208(3), point (j)				
2113	*(j)* coordinate and support the operational cooperation between customs authorities and between customs authorities and other authorities at national level in accordance with Title XIII;	(j) coordinate and support the operational cooperation between customs authorities and between customs authorities and other authorities at national level in accordance with Title XIII;	(j) **upon request of a Member State** coordinate and support the operational cooperation between customs authorities and between customs authorities and other authorities ~~at national level~~ in **different Member States** accordance with Title XIII;	(j) coordinate and support the operational cooperation between customs authorities and ~~*between customs*~~***with other competent*** authorities ~~*and other authorities at national level*~~***in different Member States*** in accordance with Title XIII; Text Origin: Council Mandate
Article 208(3), point (ja)				
2113a				***(ja) facilitate and support the cooperation with other competent authorities within one Member***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				State in accordance with Title XIII;
Article 208(3), point (k)				
G 2114	(k) organise and coordinate the joint controls referred to in Article 241;	(k) organise and coordinate the joint controls referred to in Article 241;	(k) **plan,** organise and coordinate the joint controls referred to in Article 241;	(k) ***plan,*** organise and coordinate the joint controls referred to in Article 241; Text Origin: Council Mandate
Article 208(3), point (l)				
Y 2115	(l) provide support and expertise to the Commission for the resolution of complex classification, valuation, and origin cases, and monitoring of decisions and the application of the decisions in this regard.	(l) provide support and expertise to the Commission for the resolution of complex classification, valuation, and origin cases, and monitoring of decisions and the application of the decisions in this regard.	(l) provide support and expertise to the Commission for the resolution of complex classification, valuation, and origin cases~~, and monitoring of decisions and the application of the decisions in this regard.~~**;**	(l) provide support and expertise to the Commission for the resolution of complex classification, valuation, and origin cases, and ~~*monitoring*~~***evaluation*** of decisions and the application of the decisions in this regard. Text Origin: EP Mandate
Article 208(3), point (la)				
Y 2115a			**(m) provide support and expertise to customs authorities to resolve uncertainties regarding the determination of the place of establishment of economic operators when the applicable criteria refer to more than one Member State.**	
Article 208(3), point (lb)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2115b		***(la) prepare simplified guidelines and manuals for small and micro enterprises and support their understanding on Union customs legislation and formalities.***		*deleted* Text Origin: EP Mandate	Y
	Article 208(3), a					
Y	*2115c*		***The EU Customs Authority shall assist the Commission, at its request, in its management of relations with third countries and international organisations, relating to matters covered by this Regulation.***		***The EU Customs Authority shall assist the Commission, at its request, in its management of relations with third countries and international organisations, relating to matters covered by this Regulation.*** Text Origin: EP Mandate	Y
	Article 208(3a)					
Y	2115d			**3a. The EU Customs Authority shall develop and maintain communication channels with stakeholders in relation to information on its tasks and activities.**	***3a. The EU Customs Authority shall develop and maintain communication channels with stakeholders in relation to the Customs Data Hub.*** Text Origin: Council Mandate	Y
	Article 208(3b)					
G	2115e			**3b. The EU Customs Authority shall set up a consultation mechanism with the**	*deleted* Text Origin: Council Mandate	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			business sector within the context of its responsibilities.		
Article 208(3c)					
Y	*2115f*		**3c. The Commission may task the EU Customs Authority to support it with the development and implementation of an operational strategy for activities related to customs control equipment and other customs-related programs. In that case, the EU Customs Authority shall cooperate with the Commission and may carry out the role of grant coordinator. This role may include tasks such as assessing needs, securing funding, coordinating joint procurement, purchasing equipment and facilitating its co-sharing.**	***3c. The Commission may task the EU Customs Authority to provide support with the development and implementation of an operational strategy for activities related to customs control equipment and other customs-related programs. In that case, the EU Customs Authority shall cooperate with the Commission and may carry out tasks, such as assessing needs, managing funding, coordinating joint procurement, purchasing equipment and facilitating its co-sharing.***	Y
Article 208(3d)					
Y	2115g		**3d. The EU Customs Authority may in accordance with Article 102(3), (4) and (5), issue an opinion.**	*deleted*	Y
Article 208(4)					
G	*2116*	*4.* The EU Customs Authority shall carry out data	4. The EU Customs Authority shall carry out data	~~4. The EU Customs Authority shall carry out data~~	*deleted*	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		management and processing activities necessary for the fulfilment of its tasks and for developing the national applications referred to in Article 30 of this Regulation.	management and processing activities necessary for the fulfilment of its tasks and for developing the national applications referred to in Article 30 of this Regulation.	~~management and processing activities necessary for the fulfilment of its tasks and for developing the national applications referred to in Article 30 of this Regulation.~~		
Article 209						
G	*2117*	Article 209 Other tasks	~~*Article 209*~~ *deleted*	~~Article 209~~ ~~Other tasks~~	*deleted*	G
Article 209, first paragraph						
G	*2118*	The Commission may entrust to the EU Customs Authority the following tasks for the implementation of the customs-related funding programmes:	*deleted*	~~The Commission may entrust to the EU Customs Authority the following tasks for the implementation of the customs-related funding programmes:~~	*deleted*	G
Article 209, first paragraph, point (a)						
G	*2119*	*(a)* activities related to the development, operation and maintenance of the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III;	*deleted*	~~(a) activities related to the development, operation and maintenance of the information technology systems used for the implementation of the Customs Union, such as the EU Customs Data Hub, as laid down in Title III;~~	*deleted*	G
Article 209, first paragraph, point (b)						
G	*2120*	*(b)* providing support to the Commission for developing and	*deleted*	~~(b) providing support to the Commission for developing and~~	*deleted*	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment.		~~implementing an operational strategy for activities relating to the allocation, funding and procurement of control equipment, including the assessment of needs, joint procurement and co-sharing of equipment.~~	
Article 210				
2121	Article 210 Further tasks	Article 210 Further tasks	Article 210 Further tasks	Article 210 Further tasks Text Origin: Commission Proposal
Article 210, first paragraph				
2122	The EU Customs Authority may be assigned further tasks in the area of free movement, import and export of third country goods, if so provided by relevant Union legal acts. Where such tasks are assigned or entrusted to the EU Customs Authority, appropriate financial and human resources shall be ensured for their implementation.	The EU Customs Authority may be assigned further tasks in the area of free movement, import and export of third country goods, if so provided by relevant Union legal acts. Where such tasks are assigned or entrusted to the EU Customs Authority, appropriate financial and human resources shall be ensured for their implementation.	The EU Customs Authority may be assigned further tasks ~~in the area of free movement, import and export of third country goods~~**within the framework of its mission and objectives**, if so **,**provided by relevant Union legal acts. Where such tasks are assigned or entrusted to the EU Customs Authority, ~~appropriate~~**the necessary** financial and human resources shall be ensured for their implementation.	The EU Customs Authority may be assigned further tasks in the area of free movement, import and export of third country goods, if so provided by relevant Union legal acts. Where such tasks are assigned or entrusted to the EU Customs Authority, appropriate financial and human resources shall be ensured for their implementation. Text Origin: EP Mandate
Chapter 3				
2123	Chapter 3	Chapter 3	Chapter 3	Chapter 3

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Organisation of the EU Customs Authority	Organisation of the EU Customs Authority	Organisation of the EU Customs Authority	Organisation of the EU Customs Authority Text Origin: Commission Proposal
Article 211				
2124	Article 211 Administrative and management structure	Article 211 Administrative and management structure	Article 211 Administrative and management structure	Article 211 Administrative and management structure Text Origin: Commission Proposal
Article 211, first paragraph				
2125	The administrative and management structure of the EU Customs Authority shall comprise:	The administrative and management structure of the EU Customs Authority shall comprise:	The administrative and management structure of the EU Customs Authority shall comprise:	The administrative and management structure of the EU Customs Authority shall comprise: Text Origin: Commission Proposal
Article 211, first paragraph, point (a)				
2126	(a) a Management Board, which shall exercise the functions set out in Article 215;	(a) a Management Board, which shall exercise the functions set out in Article 215;	(a) a Management Board, which shall exercise the functions set out in Article 215;	(a) a Management Board, which shall exercise the functions set out in Article 215; Text Origin: Commission Proposal
Article 211, first paragraph, point (b)				
2127	(b) an Executive Board which shall exercise the functions set out in Article 217;	(b) an Executive Board which shall exercise the functions set out in Article 217;	(b) an Executive Board which shall exercise the functions set out in Article 217**, if the**	(b) an Executive Board which shall exercise the functions set out in Article 217;

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Management Board decides to establish such a board;	
Article 211, first paragraph, point (c)				
G 2128	(c) an Executive Director, who shall exercise the responsibilities set out in Article 219;	(c) an Executive Director, who shall exercise the responsibilities set out in Article 219;	(c) an Executive Director, who shall exercise the responsibilities set out in Article 219;	(c) an Executive Director, who shall exercise the responsibilities set out in Article 219; Text Origin: Commission Proposal
Article 211, first paragraph, point (d)				
G 2129	(d) a Deputy Executive Director, who shall exercise the responsibilities set out in Article 221, if the Management Board decides to create such a function.	(d) a Deputy Executive Director, who shall exercise the responsibilities set out in Article 221, if the Management Board decides to create such a function.	(d) a Deputy Executive Director, who shall exercise the responsibilities set out in Article 221, if the Management Board decides to create such a ~~function~~**post**.	(d) a Deputy Executive Director, who shall exercise the responsibilities set out in Article 221, if the Management Board decides to create such a ~~*function*~~***post***. Text Origin: EP Mandate
Article 211, first paragraph, point (da)				
Y 2129a		***(da) a Customs Advisory Board that shall exercise the functions set out in Article 221a.***		***(da) a Customs Advisory Board that shall exercise the functions set out in Article 221a.*** Text Origin: EP Mandate
Section 1				
G 2130	Section 1 The Management Board	Section 1 The Management Board	Section 1 The Management Board	Section 1 The Management Board Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 212				
2131	Article 212 Composition of the Management Board	Article 212 Composition of the Management Board	Article 212 Composition of the Management Board	Article 212 Composition of the Management Board Text Origin: Commission Proposal
Article 212(1)				
2132	1. The Management Board shall be composed of one representative from each Member State and two representatives of the Commission, all with voting rights.	1. The Management Board shall be composed of one representative from each Member State ~~and~~, two representatives of the Commission ***and one expert designated by the European Parliament***, all with voting rights.	1. The Management Board shall be composed of one ~~representative from~~ **member designated by** each Member State and ~~two representatives of~~**one member designated by** the Commission, all with voting rights.	1. ~~*The Management Board shall be composed of one representative from each Member State and two representatives of the Commission, all with voting rights.*~~ ***The Management Board shall be composed of one representative from each Member State and two representatives of the Commission, all with voting rights.***
Article 212(2)				
2133	2. The Management Board shall also include one member designated by the European Parliament, without the right to vote.	*deleted*	*2.* The Management Board shall also include one member designated by the European Parliament, without the right to vote.	2. The Management Board shall also include one member designated by the European Parliament, without the right to vote.
Article 212(3)				
2134	3. Each member of the Management Board shall have an alternate. The alternate shall	3. Each member of the Management Board shall have an alternate. The alternate shall	3. Each member of the Management Board shall have an alternate. The alternate shall	3. Each member of the Management Board shall have an alternate. The alternate shall

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	represent the member in his/her absence.	represent the member in his/her absence.	represent the member in his/her absence.	represent the member in his/her absence. Text Origin: Commission Proposal
Article 212(4)				
G 2135	4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account relevant managerial, administrative and budgetary skills. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall aim to achieve a gender-balanced representation on the Management Board.	4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account ***their*** relevant managerial, administrative and budgetary skills***, and experience with policies of the customs union***. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall ~~aim~~***ensure*** to achieve a gender-balanced representation on the Management Board.	4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account relevant managerial, administrative and budgetary skills. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall aim to achieve a gender-balanced representation on the Management Board.	4. Members of the Management Board and their alternates shall be appointed in the light of their knowledge in the field of customs, taking into account ***their*** relevant managerial, administrative and budgetary skills***, and experience with policies of the customs union***. All parties represented in the Management Board shall make efforts to limit turnover of their representatives, in order to ensure continuity of its work. All parties shall aim to achieve a gender-balanced representation on the Management Board. Text Origin: EP Mandate
Article 212(5)				
G 2136	5. The term of office for members and their alternates shall be 4 years. That term shall be extendable.	5. The term of office for members and their alternates shall be 4 years. That term shall be extendable ***for the same period***.	5. **Without prejudice to the right of the Member States, of the Commission and of the European Parliament to revoke the designation of their**	5. The term of office for members and their alternates ***of the Management Board*** shall be 4 years. That term ~~shall be extendable~~***may be renewed***.

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			respective members and alternates. The term of office for members and their alternates **of the Management Board** shall be 4 years. That term ~~shall be extendable~~**may be renewed**.	
Article 212(5a)				
2136a		***5a. When a member of the Management Board or its alternate intends to end its term of office prematurely, the relevant member or its alternate shall inform the Chairperson and Deputy Chairperson of the Management Board thereof and on its replacement.***		***5a. The Commission, Member States and the European Parliament have the right to revoke the designation of their respective members and alternates. When the mandate of a member of the Management Board or its alternate is revoked, the Commission, the Member State or the European Parliament shall inform the Chairperson and Deputy Chairperson of the Management Board thereof and on its replacement.*** Text Origin: EP Mandate
Article 212(5b)				
2136b		***5b. Each member and alternate shall sign a written statement at the time of taking office declaring that he or she is not in the situation of conflict of interests. Each member and alternate shall update his or her***		***5b. Each member and alternate shall submit a written statement at the time of taking office declaring that they are not in the situation of conflict of interests. Each member and alternate shall update his or her***

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		statement in the case of a change of circumstances with regard to any conflict of interests, or at least on an annual basis. The Authority shall publish the statements and updates on its website.		***statement in the case of a change of circumstances with regard to any conflict of interests, or at least on an annual basis.*** Text Origin: EP Mandate
Article 213				
G 2137	Article 213 Chairperson of the Management Board	Article 213 Chairperson of the Management Board	Article 213 Chairperson of the Management Board	Article 213 Chairperson of the Management Board Text Origin: Commission Proposal
Article 213(1)				
G 2138	1. The Management Board shall elect a Chairperson from among the Commission representatives and a Deputy Chairperson from among its other members with voting rights.	1. The Management Board shall elect a Chairperson from among the Commission representatives and a Deputy Chairperson from among its other members with voting rights.	1. The Management Board shall elect**, by a majority of two-thirds of its members with voting rights,** a Chairperson ~~from among the Commission representatives~~ and a Deputy Chairperson from among its ~~other~~ members with voting rights.	1. The Management Board shall elect a Chairperson ~~*from among the Commission representatives*~~ and a Deputy Chairperson from among its ~~*other*~~ members with voting rights. ***If a representative of the Commission is not elected to be the Chairperson, then one of the representatives of the Commission is automatically appointed to be Deputy Chairperson. If a representative of the Commission is elected to be the Chairperson, then the Deputy Chairperson is elected from***

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				among the other members of the Management Board with voting rights.
Article 213(2)				
2139	2. The Deputy Chairperson shall automatically replace the Chairperson if he/she is prevented from attending to his/ her duties.	2. The Deputy Chairperson shall automatically replace the Chairperson if he/she is prevented from attending to his/ her duties.	2. The Deputy Chairperson shall automatically replace the Chairperson if ~~he/she~~**he or / she** is prevented from attending to his **or** / her duties.	2. The Deputy Chairperson shall automatically replace the Chairperson if ~~he/she~~***he or she*** is prevented from attending to his~~/~~ ***or*** her duties. Text Origin: Council Mandate
Article 213(3)				
2140	3. The term of office of the Chairperson and of the Deputy Chairperson shall be 4 years. Their term of office may be renewed once. If, however, their membership of the Management Board ends at any time during their term of office, their term of office shall automatically expire on that date.	3. The term of office of the Chairperson and of the Deputy Chairperson shall be 4 years. Their term of office may be renewed once. If, however, their membership of the Management Board ends at any time during their term of office, their term of office shall automatically expire on that date.	3. The term of office of the Chairperson and of the Deputy Chairperson shall be 4 years. Their term of office may be renewed once. If, however, their membership of the Management Board ends at any time during their term of office, their term of office shall automatically expire on that date.	3. The term of office of the Chairperson and of the Deputy Chairperson shall be 4 years. Their term of office may be renewed once. If, however, their membership of the Management Board ends at any time during their term of office, their term of office shall automatically expire on that date. Text Origin: Commission Proposal
Article 213(3a)				
2140a			**4. Detailed rules for the election and removal of the Chairperson and Deputy Chairperson shall be laid down**	***4. Detailed rules for the election and removal of the Chairperson and Deputy Chairperson shall be laid down in***

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				in the rules of procedure of the Management Board.	***the rules of procedure of the Management Board.*** Text Origin: Council Mandate	
Article 214						
G	2141	Article 214 Meetings of the Management Board	Article 214 Meetings of the Management Board	Article 214 Meetings of the Management Board	Article 214 Meetings of the Management Board Text Origin: Commission Proposal	G
Article 214(1)						
G	2142	1. The Chairperson shall convene the meetings of the Management Board.	1. The Chairperson shall convene the meetings of the Management Board.	1. The Chairperson shall convene the meetings of the Management Board.	1. The Chairperson shall convene the meetings of the Management Board. Text Origin: Commission Proposal	G
Article 214(2)						
G	2143	2. The Executive Director shall take part in the deliberations, without the right to vote.	2. The Executive Director shall take part in the deliberations, without the right to vote.	2. The Executive Director shall take part in the ~~deliberations,~~**meetings** without the right to vote.	2. The Executive Director shall take part in the ~~*deliberations,*~~***meetings*** without the right to vote. Text Origin: Council Mandate	G
Article 214(3)						
G	2144	3. The Management Board shall hold at least two ordinary meetings a year. In addition, it shall meet on the initiative of its Chairperson, at the request of the	3. The Management Board shall hold at least two ordinary meetings a year. In addition, it shall meet on the initiative of its Chairperson, at the request of the	3. The Management Board shall hold at least ~~two~~**four** ordinary meetings a year. In addition, it shall meet on the initiative of its Chairperson, at the	3. The Management Board shall hold at least two ordinary meetings a year. In addition, it shall meet on the initiative of its Chairperson, at the request of the	G

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	Commission, or at the request of at least one third of its members.	Commission, or at the request of at least one third of its members.	request of the Commission, or at the request of at least one third of its members. **If a provisional decision has been taken in accordance with Article 217(4), the Management Board shall also meet within the stipulated time limit.**	Commission, or at the request of at least one third of its members. ***If a provisional decision has been taken in accordance with Article 217(4), the Management Board shall also meet within the stipulated time limit.*** Text Origin: Council Mandate
Article 214(4)				
G	2145	4. The Management Board may invite any person whose opinion may be of interest to attend its meetings as an observer.	4. The Management Board may invite any person whose opinion may be of interest to attend its meetings as an observer.	4. The Management Board may invite ***on an ad-hoc basis*** any person whose opinion may be ~~of interest~~***relevant for the discussion*** to attend its meetings ~~as an observer~~***without the right to vote***. Text Origin: Council Mandate
Article 214(5)				
G	2146	5. The members of the Management Board and their alternates may, subject to its rules of procedure, be assisted at the meetings by advisers or experts.	5. The members of the Management Board and their alternates may, subject to its rules of procedure, be assisted at the meetings by advisers or experts.	5. The members of the Management Board and their alternates may, subject to its rules of procedure, be assisted at the meetings by advisers or experts. Text Origin: Commission Proposal
Article 214(6)				
G	2147	6. When a matter of confidentiality or conflict of interests is on the agenda, the	6. When a matter of confidentiality or conflict of interests is on the agenda, the	6. When a matter of confidentiality or conflict of interests is on the agenda, the

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Management Board shall discuss and decide on this matter without the presence of the member concerned. Detailed rules for the application of this provision may be laid down in the rules of procedure.	Management Board shall discuss and decide on this matter without the presence of the member concerned. ***This shall not affect the right of the Member States, the European Parliament and of the Commission to be represented by an alternate.*** Detailed rules for the application of this provision may be laid down in the rules of procedure.	Management Board shall discuss and decide on this matter without the presence of the member concerned. Detailed rules for the application of this provision may be laid down in the rules of procedure **of the Management Board**.	Management Board shall discuss and decide on this matter without the presence of the member concerned. ***This shall not affect the right of the Member States, the European Parliament and of the Commission to be represented by an alternate.*** Detailed rules for the application of this provision may be laid down in the rules of procedure ***of the Management Board***. Text Origin: EP Mandate
Article 214(7)				
G 2148	7. The EU Customs Authority shall provide the secretariat for the Management Board.	7. The EU Customs Authority shall provide the secretariat for the Management Board.	7. The EU Customs Authority shall provide the secretariat for the Management Board.	7. The EU Customs Authority shall provide the secretariat for the Management Board. Text Origin: Commission Proposal
Article 215				
G 2149	Article 215 Functions of the Management Board	Article 215 Functions of the Management Board	Article 215 Functions of the Management Board	Article 215 Functions of the Management Board Text Origin: Commission Proposal
Article 215(-1)				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2149a			**0. The Management Board shall elect its Chairperson and Deputy Chairperson in accordance with Article 213 and, where relevant, renew their terms of office.**		Y
Article 215(-1a)						
G	2149b			**0a. The Management Board may decide to establish an Executive Board. The Management Board shall determine the conditions under which the Executive Board is established and operates.**	***-1a. The Management Board shall establish an Executive Board at the latest by 3 years after the entry into force of this Regulation.***	G
Article 215(1)						
G	2150	1. The Management Board shall:	1. The Management Board shall:	1. The Management Board shall:	1. The Management Board shall: Text Origin: Commission Proposal	G
Article 215(1), point (a)						
Y	2151	(a) give the general orientations of the EU Customs Authority's activities;	(a) give the general orientations of the EU Customs Authority's activities;	(a) give the general orientations of the EU Customs Authority's activities**, where relevant taking into, account the position that, the Council may have taken on the recommendations referred to in Article 208(2a)**;	(a) give the general orientations of the EU Customs Authority's activities;	Y
Article 215(1), point (b)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2152	(b) adopt, by a majority of two-thirds of members with voting rights, the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4;	(b) adopt, by a majority of two-thirds of members with voting rights, the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4;	(b) adopt~~, by a majority of two-thirds of members with voting rights,~~ the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4;	(b) adopt~~, by a majority of two-thirds of members with voting rights,~~ the annual budget of the EU Customs Authority and exercise other functions in respect of the EU Customs Authority's budget pursuant to Chapter 4; Text Origin: Council Mandate	Y
	Article 215(1), point (c)					
G	2153	(c) assess and adopt the consolidated annual activity report on the EU Customs Authority's activities, including an overview of the fulfilment of its tasks and its overall performance in achieving customs policy objectives, and send both the report and its assessment by 1 July each year to the European Parliament, the Council, the Commission and the Court of Auditors. The consolidated annual activity report shall be made public;	(c) assess and adopt the consolidated annual activity report on the EU Customs Authority's activities, including an overview of the fulfilment of its tasks and its overall performance in achieving customs policy objectives, and send both the report and its assessment by 1 July each year to the European Parliament, the Council, the Commission and the Court of Auditors. The consolidated annual activity report shall be made public;	(c) assess and adopt the consolidated annual activity report on the EU Customs Authority's activities, including an overview of the fulfilment of its tasks and its overall performance in achieving customs policy objectives, and send both the report and its assessment by 1 July each year to the European Parliament, the Council, the Commission and the Court of Auditors. ~~The consolidated annual activity report shall be made public;~~	(c) assess and adopt the consolidated annual activity report on the EU Customs Authority's activities, including an overview of the fulfilment of its tasks and its overall performance in achieving customs policy objectives, and send both the report and its assessment by 1 July each year to the European Parliament, the Council, the Commission and the Court of Auditors. The consolidated annual activity report shall be made public; Text Origin: EP Mandate	G
	Article 215(1), point (d)					
G	2154	(d) adopt the financial rules applicable to the EU Customs Authority in accordance with Article 222;	(d) adopt the financial rules applicable to the EU Customs Authority in accordance with Article 222;	(d) adopt the financial rules applicable to the EU Customs Authority in accordance with Article 222;	(d) adopt the financial rules applicable to the EU Customs Authority in accordance with Article 222;	G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 215(1), point (e)				
2155	(e) adopt an anti-fraud strategy, proportionate to risk of fraud taking into account the costs and benefits of the measures to be implemented;	(e) adopt an anti-fraud strategy, proportionate to risk of fraud taking into account the costs and benefits of the measures to be implemented;	(e) adopt an **internal** anti-fraud strategy, proportionate to risk of fraud taking into account the costs and benefits of the measures to be implemented;	(e) adopt an ***internal*** anti-fraud strategy, proportionate to risk of fraud taking into account the costs and benefits of the measures to be implemented; Text Origin: Council Mandate
Article 215(1), point (f)				
2156	(f) adopt rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;	(f) adopt ***and make publicly available the*** rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on its website the declaration of interests of the management board members;	(f) adopt rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on ~~its~~**the EU Customs Authority** website ~~the~~**a** declaration ~~of interests of~~**by** the Management Board members **indicating the absence of any conflicts of interest**;	(f) adopt ***and make publicly available the*** rules for the prevention and management of conflicts of interests in respect of its members; and shall publish annually on ~~its~~***the EU Customs Authority*** website ~~the~~***a*** declaration ~~of interests of~~***by*** the Management Board members ***indicating the absence of any conflicts of interest***; Text Origin: Council Mandate
Article 215(1), point (g)				
2157	(g) adopt and regularly update the communication and dissemination plans referred to in Article 232, based on an analysis of needs;	(g) adopt and regularly update the communication and dissemination plans referred to in Article 232, based on an analysis of needs;	~~(g) adopt and regularly update the communication and dissemination plans referred to in Article 232, based on an analysis of needs;~~	(g) adopt and regularly update the communication and dissemination plans referred to in Article ~~232~~***232(3)***, based on an analysis of needs;

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: EP Mandate
Article 215(1), point (h)				
G 2158	(h) adopt its rules of procedure;	(h) adopt ***and make publicly available*** its rules of procedure;	(h) adopt its rules of procedure;	(h) adopt ***and make publicly available*** its rules of procedure; G Text Origin: EP Mandate
Article 215(1), point (i)				
G 2159	(i) in accordance with paragraph (2), exercise, with respect to the staff of the EU Customs Authority, the powers conferred by the Staff Regulations on the Appointing Authority and by the Conditions of Employment of Other Servants on the Authority Empowered to Conclude a Contract of Employment[1] ('the appointing authority powers'); _____ 1. Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission (OJ L 56, 4.3.1968, p. 1).	(i) in accordance with paragraph (2), exercise, with respect to the staff of the EU Customs Authority, the powers conferred by the Staff Regulations on the Appointing Authority and by the Conditions of Employment of Other Servants on the Authority Empowered to Conclude a Contract of Employment[1] ('the appointing authority powers'); _____ 1. Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission (OJ L 56, 4.3.1968, p. 1).	(i) in accordance with paragraph (2), exercise, with respect to the staff of the EU Customs Authority, the powers conferred by the Staff Regulations on the Appointing Authority and by the Conditions of Employment of Other Servants on the Authority Empowered to Conclude a Contract of Employment[1] ('the appointing authority powers'); _____ 1. Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission (OJ L 56, 4.3.1968, p. 1).	(i) in accordance with paragraph (2), exercise, with respect to the staff of the EU Customs Authority, the powers conferred by the Staff Regulations on the Appointing Authority and by the Conditions of Employment of Other Servants on the Authority Empowered to Conclude a Contract of Employment[1] ('the appointing authority powers'); _____ 1. Regulation (EEC, Euratom, ECSC) No 259/68 of the Council of 29 February 1968 laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities and instituting special measures temporarily applicable to officials of the Commission (OJ L 56, 4.3.1968, p. 1). G Text Origin: Commission Proposal
Article 215(1), point (j)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2160	(j) adopt implementing rules for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants in accordance with Article 110(2) of the Staff Regulations;	(j) adopt implementing rules for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants in accordance with Article 110(2) of the Staff Regulations;	(j) adopt implementing rules for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants in accordance with Article 110(2) of the Staff Regulations;	(j) adopt implementing rules for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants in accordance with Article 110(2) of the Staff Regulations; Text Origin: Commission Proposal	G
Article 215(1), point (ja)						
Y	2160a			**(ja) adopt the rules governing the secondment of national experts to the EU Customs Authority, as referred to in Article 230(2);**	***(ja) adopt the rules governing the secondment of national experts to the EU Customs Authority, as referred to in Article 230(2);*** Text Origin: Council Mandate	Y
Article 215(1), point (k)						
Y	2161	(k) establish, where appropriate, an internal audit capacity;	(k) establish, where appropriate, an internal audit capacity;	(k) establish, where appropriate, an internal audit capacity**, and ensure, together with the Executive Board, if established, adequate follow-up to the findings and recommendations stemming from internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO**;	(k) establish, where appropriate, an internal audit capacity; Text Origin: EP Mandate	Y
Article 215(1), point (l)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2162	(l) adopt the EU Customs Authority's security rules within the meaning of Article 233;	(l) adopt the EU Customs Authority's security rules within the meaning of Article 233;	(l) adopt the EU Customs Authority's security rules within the meaning of Article 233;	(l) adopt the EU Customs Authority's security rules within the meaning of Article 233; Text Origin: Commission Proposal	G
Article 215(1), point (m)						
G	2163	(m) appoint the Executive Director and Deputy Executive Director, if such a post is created, and where relevant extend their terms of office or remove them from office in accordance with Article 217;	(m) appoint the Executive Director and Deputy Executive Director, if such a post is created, and where relevant extend their terms of office or remove them from office in accordance with Article 217;	(m) appoint the Executive Director and Deputy Executive Director, if such a post is created, and where relevant extend their terms of office or remove them from office in accordance with Article ~~217~~**218** ;	(m) appoint the Executive Director and Deputy Executive Director, if such a post is created, and where relevant extend their terms of office or remove them from office in accordance with Article ~~*217*~~***218*** ; Text Origin: Council Mandate	G
Article 215(1), point (ma)						
G	2163a			**(ma) appoint members of the Executive Board, if such a board is created, and, where relevant, extend their terms of office or remove them from office;**	***(ma) appoint members of the Executive Board and, where relevant, extend their terms of office or remove them from office;***	G
Article 215(1), point (n)						
G	2164	(n) appoint an Accounting Officer, who may be the Commission's Accounting Officer, who shall be subject to the Staff Regulations of Officials and the Conditions of Employment of other servants and who shall be	(n) appoint an Accounting Officer, who may be the Commission's Accounting Officer, who shall be subject to the Staff Regulations of Officials and the Conditions of Employment of other servants and who shall be	(n) appoint an Accounting Officer, who may be the Commission's Accounting Officer, who shall be subject to the Staff Regulations of Officials and the Conditions of Employment of other servants and who shall be ~~totally~~ independent in the	(n) appoint an Accounting Officer, who may be the Commission's Accounting Officer, who shall be subject to the Staff Regulations of Officials and the Conditions of Employment of other servants and who shall be ~~*totally*~~ independent in the	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		totally independent in the performance of his/her duties;	totally independent in the performance of his/her duties;	performance of ~~his/her~~ **his or/ her** duties;	performance of ~~*his/her*~~ ***his or her*** duties; Text Origin: Council Mandate	
Article 215(1), point (o)						
G	2165	(o) take all decisions on the establishment of the EU Customs Authority's internal structures and, where necessary, their modification taking into consideration the EU Customs Authority's activity needs and having regard to sound budgetary management.	(o) take all decisions on the establishment of the EU Customs Authority's internal structures and, where necessary, their modification taking into consideration the EU Customs Authority's activity needs and having regard to sound budgetary management.	(o) take all decisions on the establishment of the EU Customs Authority's internal structures and, where necessary, their modification taking into consideration the EU Customs Authority's activity needs and having regard to sound budgetary management.	(o) take all decisions on the establishment of the EU Customs Authority's internal structures and, where necessary, their modification taking into consideration the EU Customs Authority's activity needs and having regard to sound budgetary management. Text Origin: Commission Proposal	G
Article 215(1), point (p)						
Y	2166	(p) authorise the conclusion of working arrangements in accordance with Article 240(9).	(p) authorise the conclusion of working arrangements in accordance with Article 240(9).	~~(p) authorise the conclusion of working arrangements in accordance with Article 240(9).~~ ***[Moved to letter (zb)]***	(p) authorise the conclusion of working arrangements in accordance with Article ~~*240(9)*~~***240(7)***. Text Origin: EP Mandate	Y
Article 215(1), point (pa)						
Y	2166a		***(pa) establish and adopt the rules of procedure of the Customs Advisory Board;***		***(pa) establish and adopt the rules of procedure of the Customs Advisory Board;***	Y
Article 215(1), point (q)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2167	(q) set up working groups and expert panels and adopt their rules of procedure;	(q) set up working groups and expert panels and adopt their rules of procedure;	~~(q) set up working groups and expert panels and adopt their rules of procedure;~~ ***[Moved to letter (zc)]***	(q) set up working groups and expert panels ***to support the EU Customs Authority in fulfilling its tasks*** and adopt their rules of procedure; Text Origin: EP Mandate	G
	Article 215(1), point (r)					
G	2168	(r) adopt the draft single programming document referred to in Article 223 before its submission to the Commission for its opinion;	(r) adopt the draft single programming document referred to in Article 223 before its submission to the Commission for its opinion;	(r) adopt the draft single programming document referred to in Article 223 before its submission to the Commission for its opinion;	(r) adopt the draft single programming document referred to in Article 223 before its submission to the Commission for its opinion; Text Origin: Commission Proposal	G
	Article 215(1), point (s)					
Y	2169	(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document by a majority of two-thirds of members with voting rights and in accordance with Article 216;	(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document by a majority of two-thirds of members with voting rights and in accordance with Article 216;	(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document ~~by a majority of two-thirds of members with voting rights and~~ in accordance with Article 216;	(s) taking into account the opinion of the Commission, adopt the EU Customs Authority's single programming document ~~*by a majority of two-thirds of members with voting rights and*~~ in accordance with Article 216; Text Origin: Council Mandate	Y
	Article 215(1), point (t)					
G	2170	(t) adopt an efficiency gains and synergies strategy;	(t) adopt an efficiency gains and synergies strategy;	(t) adopt an efficiency gains and synergies strategy;	(t) adopt an efficiency gains and synergies strategy; Text Origin: Commission Proposal	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 215(1), point (u)						
Y	2171	(u) adopt a strategy for cooperation with third countries and/or international organisations;	(u) adopt a strategy for cooperation with third countries and/or international organisations;	~~(u) adopt a strategy for cooperation with third countries and/or international organisations;~~	(u) adopt a strategy for cooperation with third countries and/or international organisations; Text Origin: EP Mandate	Y
Article 215(1), point (v)						
G	2172	(v) adopt a strategy for the organisational management and internal control systems;	(v) adopt a strategy for the organisational management and internal control systems;	(v) adopt a strategy for the organisational management and internal control systems;	(v) adopt a strategy for the organisational management and internal control systems; Text Origin: Commission Proposal	G
Article 215(1), point (va)						
Y	2172a			**(w) carry out the tasks set out in Article 232(1) and (2);**		Y
Article 215(1), point (vb)						
G	2172b			**(x) adopt performance indicators allowing the evaluation of the performance of the Executive Director;**	***(x) adopt performance indicators allowing the evaluation of the performance of the Executive Director;*** Text Origin: Council Mandate	G
Article 215(1), point (vc)						
Y	2172c			**(y) adopt the recommendations referred to in Article 208(2a) and submit them to the Council;**	*deleted*	Y
Article 215(1), point (vd)						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	*2172d*		**(za) adopt and regularly update the communication and dissemination plans referred to in Article 232(3), based on an analysis of needs;**	*deleted*	G
	Article 215(1), point (ve)				
Y	*2172e*		**(zb) authorise the conclusion of working arrangements in accordance with Article 243;**		Y
	Article 215(1), point (vf)				
G	2172f		**(zc) set up working groups and expert panels to support the EU Customs Authority in fulfilling its tasks and adopt their rules of procedure;**	*deleted*	G
	Article 215(1), point (vg)				
Y	*2172g*		**(zd) adopt a strategy for cooperation with customs and other relevant authorities at national and EU level, as referred to in Title XIII;**		Y
	Article 215(1), point (vh)				
Y	2172h		**(ze) adopt the protocols and procedures referred to in Article 203;**		Y
	Article 215(1), point (vi)				
G	2172i		**(zf) confirm the provisional decisions taken by Executive**	***(zf) confirm the provisional decisions taken by Executive***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Board in accordance with Article 217 (3).	***Board in accordance with Article 217 (3).*** Text Origin: Council Mandate
Article 215(1a)				
2172j		***1a. The Management Board may establish working groups and expert panels to assist it in carrying out its tasks, including the preparation of its decisions and monitoring the implementation thereof.***		*deleted*
Article 215(2)				
2173	*2.* The Management Board shall adopt, in accordance with Article 110 of the Staff Regulations, a decision based on Article 2(1) of the Staff Regulations and Article 6 of the Conditions of Employment, delegating relevant appointing authority powers to the Executive Director and setting out the conditions under which this delegation of powers can be suspended. The Executive Director shall be authorised to sub-delegate those powers.	2. The Management Board shall adopt, in accordance with Article 110 of the Staff Regulations, a decision based on Article 2(1) of the Staff Regulations and Article 6 of the Conditions of Employment, delegating relevant appointing authority powers to the Executive Director and setting out the conditions under which this delegation of powers can be suspended. The Executive Director shall be authorised to sub-delegate those powers.	2. The Management Board shall adopt, in accordance with Article 110 of the Staff Regulations, a decision based on Article 2(1) of the Staff Regulations and Article 6 of the Conditions of Employment, delegating relevant appointing authority powers to the Executive Director and setting out the conditions under which this delegation of powers can be suspended. The Executive Director shall be authorised to sub-delegate those powers.	2. The Management Board shall adopt, in accordance with Article 110 of the Staff Regulations, a decision based on Article 2(1) of the Staff Regulations and Article 6 of the Conditions of Employment, delegating relevant appointing authority powers to the Executive Director and setting out the conditions under which this delegation of powers can be suspended. The Executive Director shall be authorised to sub-delegate those powers. Text Origin: Commission Proposal

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 215(3)				
2174	3. Where exceptional circumstances so require, the Management Board may, by way of decision, temporarily suspend the delegation of the appointing authority powers to the Executive Director and those sub-delegated by the Executive Director and exercise them itself or delegate them to one of its members or to a staff member other than the Executive Director.	3. Where exceptional circumstances so require, the Management Board may, by way of decision, temporarily suspend the delegation of the appointing authority powers to the Executive Director and those sub-delegated by the Executive Director and exercise them itself or delegate them to one of its members or to a staff member other than the Executive Director.	3. Where exceptional circumstances so require, the Management Board may, by way of decision, temporarily suspend the delegation of the appointing authority powers to the Executive Director and those sub-delegated by the Executive Director and exercise them itself or delegate them to one of its members or to a staff member other than the Executive Director.	3. Where exceptional circumstances so require, the Management Board may, by way of decision, temporarily suspend the delegation of the appointing authority powers to the Executive Director and those sub-delegated by the Executive Director and exercise them itself or delegate them to one of its members or to a staff member other than the Executive Director. Text Origin: Commission Proposal
Article 216				
2175	Article 216 Voting rules of the Management Board	Article 216 Voting rules of the Management Board	Article 216 Voting rules of the Management Board	Article 216 Voting rules of the Management Board Text Origin: Commission Proposal
Article 216(1)				
2176	1. Without prejudice to Article 215(1), points (b), (m) and (s), the Management Board shall take decisions by absolute majority of its members with voting rights.	1. Without prejudice to Article 215(1), points (b), (m) and (s), the Management Board shall take decisions by absolute majority of its members with voting rights.	1. ~~Without prejudice to Article 215(1), points (b), (m) and (s),~~**Decisions of** the Management Board shall ~~take decisions by~~**, as a rule, be taken by an** absolute majority of its members with voting rights**, except for decisions under Article 215(0a), and (0b),**	1. ~~*Without prejudice to Article 215(1), points (b), (m) and (s),*~~***Decisions of*** the Management Board shall ~~*take decisions by*~~***, as a rule, be taken by an*** absolute majority of its members with voting rights***, except for decisions under Article 215(0), and Article***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			and Article 215(1), points (a), (b), (e), (f), (j), (m), (r) (s), (w), and (zd), which shall require a majority of two-thirds of its members with voting rights.	***215(1), points (b), (f), (m), (s), and (zd), which shall require a majority of two-thirds of its members with voting rights***. Text Origin: Council Mandate
Article 216(2)				
G 2177	2. The decision referred to in Article 215(1), points (b), (c), (e), (f), (j), (m), (n), (o) and (s) may only be taken if the representatives of the Commission cast a positive vote. For the purposes of taking the decision referred to in Article 215(1), point (s), the consent of the representatives of the Commission shall only be required on the elements of the decision not related to the annual and multi-annual work programme of the EU Customs Authority.	*deleted*	~~2. The decision referred to in Article 215(1), points (b), (c), (e), (f), (j), (m), (n), (o) and (s) may only be taken if the representatives of the Commission cast a positive vote. For the purposes of taking the decision referred to in Article 215(1), point (s), the consent of the representatives of the Commission shall only be required on the elements of the decision not related to the annual and multi-annual work programme of the EU Customs Authority.~~	*deleted*
Article 216(3)				
G *2178*	*3.* Each member with voting rights shall have one vote. In the absence of a member with the right to vote, his/her alternate shall be entitled to exercise his/her right to vote.	3. Each member with voting rights shall have one vote. In the absence of a member with the right to vote, his/her alternate shall be entitled to exercise his/her right to vote.	3. Each member with voting rights shall have one vote. In the absence of a member with the right to vote, his/her alternate shall be entitled to exercise his/her right to vote.	3. Each member with voting rights shall have one vote. In the absence of a member with the right to vote, his/her alternate shall be entitled to exercise his/her right to vote. Text Origin: Commission Proposal

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 216(4)				
2179	4. The Chairperson shall take part in the voting.	4. The Chairperson shall take part in the voting.	4. The **Chairperson and the Deputy** Chairperson shall take part in the voting.	*deleted* Text Origin: EP Mandate
Article 216(5)				
2180	*5.* The Executive Director shall not take part in the voting.	5. The Executive Director shall not take part in the voting.	5. The Executive Director shall not take part in the voting.	5. The Executive Director shall not take part in the voting. Text Origin: Commission Proposal
Article 216(6)				
2181	6. The Management Board's rules of procedure shall establish more detailed voting arrangements, in particular the circumstances in which a member may act on behalf of another member.	6. The Management Board's rules of procedure shall establish more detailed voting arrangements, in particular the circumstances in which a member may act on behalf of another member.	6. The Management Board's rules of procedure shall establish more detailed voting arrangements, in particular **on abstentions, the use of written procedures, and** the circumstances in which a member may act on behalf of another member.	6. The Management Board's rules of procedure shall establish more detailed voting arrangements, in particular ***on abstentions, the use of written procedures, and*** the circumstances in which a member may act on behalf of another member. Text Origin: Council Mandate
Section 2				
2182	Section 2 The Executive Board	Section 2 The Executive Board	Section 2 The Executive Board	Section 2 The Executive Board Text Origin: Commission Proposal
Article 217				
2183	Article 217	Article 217	Article 217	Article 217

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	Executive Board	Executive Board	Executive Board	Executive Board Text Origin: Commission Proposal	
Article 217(-1)					
Y	2183a		**0. The Executive Board shall be accountable to the Management Board.**	*deleted* *Text Origin: Council Mandate*	Y
Article 217(1)					
Y	*2184*	*1.* The Management Board shall be assisted by an Executive Board.	1. The Management Board shall be assisted by an Executive Board.	1. **The members of the Executive Board shall be appointed by** the Management Board ~~shall be assisted by an Executive Board.~~**in accordance with Article 216 (1).**	1. The Management Board shall be assisted by an Executive Board.	Y
Article 217(2)					
G	2185	2. The Executive Board shall:	2. The Executive Board shall:	2. The Executive Board shall:	2. The Executive Board shall: Text Origin: Commission Proposal	G
Article 217(2), point (a)					
Y	2186	(a) supervise the preparatory work for decisions to be adopted by the Management Board;	(a) supervise the preparatory work for decisions to be adopted by the Management Board;	(a) ~~supervise~~**assist and monitor** the preparatory work for decisions to be adopted by the Management Board;	(a) ~~supervise~~***guide and monitor*** the preparatory work for decisions to be adopted by the Management Board;	Y
Article 217(2), point (b)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2187	(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO;	(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO ***as well as implement adequate procedures of reporting suspicions of criminal conduct to the latter***;	(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO;	(b) ensure, together with the Management Board, adequate follow-up to the findings and recommendations stemming from the internal or external audit reports and evaluations, as well as from investigations of OLAF and of EPPO; Text Origin: EP Mandate	G
	Article 217(2), point (c)					
Y	2188	(c) supervise the implementation of the decisions of the Management Board, with a view to reinforcing supervision of administrative and budgetary management.	(c) supervise the implementation of the decisions of the Management Board, with a view to reinforcing supervision of administrative and budgetary management.	(c) ~~supervise~~ **follow up** the implementation of the decisions of the Management Board, with a view to reinforcing supervision of administrative and budgetary management.	(c) ~~*supervise*~~***follow up*** the implementation of the decisions of the Management Board, with a view to reinforcing supervision of administrative and budgetary management. Text Origin: Council Mandate	Y
	Article 217(2a)					
Y	2188a				***2a. The Executive Board shall be accountable to the Management Board.***	Y
	Article 217(3)					
Y	2189	3. When necessary, because of urgency, the Executive Board may take certain provisional decisions on behalf of the	3. When necessary, because of urgency, the Executive Board may take certain provisional decisions on behalf of the	3. When necessary, because of urgency, the Executive Board may take certain provisional decisions on behalf of the	3. When necessary, because of urgency, the Executive Board may take certain provisional decisions on behalf of the	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Management Board, in particular as regards the following matters:	Management Board, in particular as regards the following matters:	Management Board, ~~in particular~~ as regards the following matters:	Management Board, in particular as regards the following matters: Text Origin: EP Mandate
Article 217(3), point (a)				
G 2190	(a) on administrative management matters, including the suspension of the delegation of the appointing authority powers and budgetary matters.	(a) on administrative management matters, including the suspension of the delegation of the appointing authority powers and budgetary matters.	(a) on administrative management matters, including the suspension of the delegation of the appointing authority powers and budgetary matters.	(a) on administrative management matters, including the suspension of the delegation of the appointing authority powers and budgetary matters. Text Origin: Commission Proposal
Article 217(3), point (b)				
G 2191	(b) where a crisis situation has been identified as laid down in Title XI, and requires immediate action or adjustment of the EU Customs Authority's activities.	(b) where a crisis situation has been identified as laid down in Title XI, and requires immediate action or adjustment of the EU Customs Authority's activities.	(b) where a crisis situation has been identified as laid down in Title XI, and requires immediate action or adjustment of the EU Customs Authority's activities.	(b) where a crisis situation has been identified as laid down in Title XI, and requires immediate action or adjustment of the EU Customs Authority's activities. Text Origin: Commission Proposal
Article 217(3a)				
Y 2191a			**4. The provisional decision taken by the Executive Board pursuant to paragraph 3 shall be confirmed by a formal decision of the Management Board no later than 90 days after the provisional decision was taken. Where the formal decision of the**	***4. The provisional decision taken by the Executive Board pursuant to paragraph 3 shall be confirmed by a formal decision of the Management Board no later than 90 days after the provisional decision was taken. Where the formal decision of the***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Management Board is not taken within that time limit, the provisional decision of the Executive Board ceases to apply.	***Management Board is not taken within that time limit, the provisional decision of the Executive Board ceases to apply.*** Text Origin: Council Mandate
Article 217(4)				
G 2192	4. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.	4. The Executive Board shall be composed of the two representatives of the Commission to the Management Board and three other members appointed by the Management Board from among its members with the right to vote ***and with the aim to ensure gender balance***. The Chairperson of the Management Board shall also be the Chairperson of the Executive Board. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. The decisions of the Executive Board shall be taken by simple majority. ~~*Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.*~~	~~4.~~ **5.** The Executive Board shall be composed of the ~~two representatives of the Commission to~~ **member of** the Management Board **designated by the Commission and four**~~and three~~ other members appointed by the Management Board from among its members with the right to vote. The ~~Chairperson of the Management~~**Executive** Board shall ~~also be~~**elect** the Chairperson ~~of the Executive Board~~**from among its members**. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. **5a.** The decisions of the Executive Board shall be taken by ~~simple~~**absolute** majority. ~~Decisions with respect to paragraph (2), point (b) may only be taken if one representative of~~	4. The Executive Board shall be composed ***of one*** of the two representatives of the Commission to the Management Board and ~~*three*~~***four*** other members appointed by the Management Board from among its members with the right to vote~~*. The Chairperson of the Management Board shall also be the Chairperson of*~~ ***and with the aim to ensure gender balance.*** The Executive Board ***shall elect the Chairperson from among its members***. The Executive Director shall take part in the meetings of the Executive Board, but shall not have the right to vote. ~~*The decisions of the Executive Board shall be taken by simple majority. Decisions with respect to paragraph (2), point (b) may only be taken if one representative of the Commission casts a positive vote.*~~ G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			~~the Commission casts a positive vote.~~		
Article 217(4a)					
G	2192a			***4a. The decisions of the Executive Board shall be taken by absolute majority.***	G
Article 217(5)					
Y	2193	5. The term of office of members of the Executive Board shall be 4 years, and shall be renewable. The term of office of members of the Executive Board shall end when their membership of the Management Board ends.	5. The term of office of members of the Executive Board shall be 4 years, and shall be renewable. The term of office of members of the Executive Board shall end when their membership of the Management Board ends.	~~5~~**6**. The term of office of members of the Executive Board shall be ~~4~~ **2** years, and ~~shall be renewable~~ **may be renewed once for 2 years**. The term of office of members of the Executive Board shall end **upon the decision of the Management Board or** when their membership of the Management Board ends.	5. The term of office of members of the Executive Board shall be ~~4~~***2*** years~~, and shall be renewable~~ ***and may be renewed***. The term of office of members of the Executive Board shall end ***upon the decision of the Management Board or*** when their membership of the Management Board ends.	Y
Article 217(6)					
Y	2194	6. The Executive Board shall hold at least one ordinary meeting every three months. In addition, it shall meet on the initiative of its Chairperson or at the request of its members.	6. The Executive Board shall hold at least one ordinary meeting every three months. In addition, it shall meet on the initiative of its Chairperson or at the request of its members.	~~6~~**7**. The Executive Board shall hold at least ~~one~~**four** ordinary ~~meeting every three months~~**meetings a year**. In addition, it shall meet on the initiative of its Chairperson or at the request of ~~its~~ members **with the right to vote.**.	6. The Executive Board shall hold at least ~~one~~***four*** ordinary ~~meeting every three months~~***meetings a year***. In addition, it shall meet on the initiative of its Chairperson or at the request of its members.	Y
Article 217(7)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2195	7. The Management Board shall lay down the rules of procedure of the Executive Board.	7. The Management Board shall lay down the rules of procedure of the Executive Board.	~~7~~**8**. The Management Board shall lay down the rules of procedure of the Executive Board. **Those rules of procedures shall include, inter alia, detailed rules for the election of the Chairperson and the appointment of the members of the Executive Board, which shall ensure appropriate rotation among the members designated by the Member States taking into account, inter alia, the different geographical circumstances and regional specificities within the Union.**	7. The Management Board shall lay down the rules of procedure of the Executive Board. ***Those rules of procedures shall include, inter alia, detailed rules the appointment of the members of the Executive Board, which shall aim at appropriate rotation among the members designated by the Member States taking into account, inter alia, the Member States' diversity.***	Y
	Section 3					
G	2196	Section 3 the Executive Director	Section 3 the Executive Director	Section 3 the Executive Director	Section 3 the Executive Director Text Origin: Commission Proposal	G
	Article 218					
G	2197	Article 218 Appointment, dismissal, and extension of the term of office	Article 218 Appointment, dismissal, and extension of the term of office	Article 218 Appointment, dismissal, and extension of the term of office	Article 218 Appointment, dismissal, and extension of the term of office Text Origin: Commission Proposal	G
	Article 218(1), first subparagraph					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	2198	1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants.	1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants.	1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants.	1. The Executive Director shall be engaged as a temporary agent of the EU Customs Authority in accordance with Article 2(a) of the Conditions of Employment of other servants. Text Origin: Commission Proposal
	Article 218(1), second subparagraph				
Y	2199	The Executive Director shall be appointed by the Management Board on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open and transparent selection procedure.	The Executive Director shall be appointed by the Management Board ~~on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission~~, ***in accordance with the*** following ~~an open and transparent selection~~ procedure~~.~~***:***	The Executive Director shall be appointed by the Management Board on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open**, non-discriminatory** and transparent selection procedure. **The selection procedure shall include the publication of a call for interest in the Official Journal of the European Union and in other appropriate channels. The Commission shall consult the Management Board on the draft call for interest.**	***2.*** The Executive Director shall be appointed by the Management Board on grounds of merit and documented administrative and managerial skills, as well as relevant competence and experience, from a list of at least three candidates proposed by the Commission, following an open***, non-discriminatory*** and transparent selection procedure***, aiming to ensure gender balance***. ***The selection procedure shall include the publication of a call for interest in the Official Journal of the European Union and in other appropriate channels. The Commission shall consult the Management Board on the draft call for interest.***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 218(1), second subparagraph, point (a)					
2199a		***(a) on the basis of a shortlist drawn up and published by the Commission ensuring gender balance after a call for candidates and a transparent selection procedure, applicants will be asked to address the committee responsible of the European Parliament and the Council and to reply to questions;***		***3. The committee responsible of the European Parliament may invite the candidates for the post of Executive Director to answer questions from its Members before being appointed without delaying the appointment procedure and without constraining the decision making of the Management Board.***	
Article 218(1), second subparagraph, point (b)					
2199b		***(b) the European Parliament and the Council will then give their opinions and state their preferences;***		*deleted*	
Article 218(1), second subparagraph, point (c)					
2199c		***(c) the Management Board will appoint the Executive Director taking those opinions into account.***		*deleted*	
Article 218(1), third subparagraph					
2200	For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.	For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.	For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.	For the purpose of concluding the contract of the Executive Director, the EU Customs Authority shall be represented by the Chairperson of the Management Board.	

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 218(2)				
2201	2. The term of office of the Executive Director shall be 5 years. In due time before the end of that period, the Commission shall carry out an assessment that takes into account an evaluation of the performance of the Executive Director and the EU Customs Authority's future tasks and challenges.	2. The term of office of the Executive Director shall be 5 years. In due time before the end of that period, the Commission shall carry out an assessment that takes into account an evaluation of the performance of the Executive Director and the EU Customs Authority's future tasks and challenges.	2. The term of office of the Executive Director shall be 5 years. In due time before the end of that period, the ~~Commission~~**Management Board** shall carry out an assessment that takes into account an evaluation of the performance of the Executive Director ~~and the EU Customs Authority's future tasks and challenges~~.	2. The term of office of the Executive Director shall be 5 years. In due time before the end of that period, the Commission shall carry out an assessment***, in consultation with the Management Board,*** that takes into account an evaluation of the performance of the Executive Director and the EU Customs Authority's future tasks and challenges.
Article 218(3)				
2202	3. The Management Board, acting on a proposal from the Commission which takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years.	3. The Management Board, acting on a proposal from the Commission ~~which~~***that*** takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years. ***The Management Board shall inform the European Parliament and the Council about its intention to extend the Executive Director's mandate. Before the Management Board takes its decision to extend the mandate, the Executive Director***	3. The Management Board, ~~acting on a proposal from the Commission which takes~~**taking** into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years.	3. The Management Board, acting on a proposal from the Commission which takes into account the assessment referred to in paragraph 2, may extend the term of office of the Executive Director once for no more than 5 years. ***The committee responsible of the European Parliament may invite the candidates for the post of Executive Director to answer questions from its members before being extended without***

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		may be asked to make a declaration before the committee responsible of the European Parliament and answer questions.		***delaying the appointment procedure and without constraining the decision making of the Management Board.***
Article 218(4)				
G 2203	4. An Executive Director whose term of office has been extended may not participate in another selection procedure for the same post at the end of the overall period.	4. An Executive Director whose term of office has been extended may not participate in another selection procedure for the same post at the end of the overall period.	4. An Executive Director whose term of office has been extended may not participate in another selection procedure for the same post at the end of the overall period.	4. An Executive Director whose term of office has been extended may not participate in another selection procedure for the same post at the end of the overall period. Text Origin: Commission Proposal
Article 218(5)				
G 2204	5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission.	5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission. ***The European Parliament and the Council shall be informed of the reasons.***	5. The Executive Director may be removed from office only upon a decision of the Management Board ~~acting on a proposal from the Commission~~.	5. The Executive Director may be removed from office only upon a decision of the Management Board acting on a proposal from the Commission. ***The European Parliament and the Council shall be informed of the reasons.*** Text Origin: EP Mandate
Article 218(6)				
G 2205	6. The Management Board shall reach decisions on appointment, extension of the term of office or removal from office of the Executive Director and Deputy	6. The Management Board shall reach decisions on appointment, extension of the term of office or removal from office of the Executive Director and Deputy	6. The Management Board shall reach decisions on appointment, extension of the term of office or removal from office of the Executive Director and Deputy	6. The Management Board shall reach decisions on appointment, extension of the term of office or removal from office of the Executive Director and Deputy

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		Executive Director on the basis of a two-thirds majority of its members with voting rights.	Executive Director on the basis of a two-thirds majority of its members with voting rights.	Executive Director on the basis of a two-thirds majority of its members with voting rights.	Executive Director on the basis of a two-thirds majority of its members with voting rights. Text Origin: Commission Proposal
Article 219					
G	2206	Article 219 Tasks and responsibilities of the Executive Director	Article 219 Tasks and responsibilities of the Executive Director	Article 219 Tasks and responsibilities of the Executive Director	Article 219 Tasks and responsibilities of the Executive Director Text Origin: Commission Proposal
Article 219(1)					
G	2207	1. The Executive Director shall manage the EU Customs Authority. The Executive Director shall be accountable to the Management Board.	1. The Executive Director shall manage the EU Customs Authority. The Executive Director shall be accountable to the Management Board.	1. The Executive Director shall manage the EU Customs Authority. The Executive Director shall be accountable to the Management Board.	1. The Executive Director shall manage the EU Customs Authority. The Executive Director shall be accountable to the Management Board. Text Origin: Commission Proposal
Article 219(2)					
G	2208	2. Without prejudice to the powers of the Commission and the Management Board, the Executive Director shall be independent in the performance of his/her tasks and shall neither seek nor take instructions from any government nor from any other body.	2. Without prejudice to the powers of the Commission and the Management Board, the Executive Director shall be independent in the performance of his/her tasks and shall neither seek nor take instructions from any government nor from any other body.	2. Without prejudice to the powers of the Commission and the Management Board, the Executive Director shall be independent in the performance of ~~his/her~~**his or her** tasks and shall neither seek nor take instructions from any	2. Without prejudice to the powers of the Commission and the Management Board, the Executive Director shall be independent in the performance of ~~*his/her*~~***his or her*** tasks and shall neither seek nor take instructions from any

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			government nor from any other body.	government nor from any other body. Text Origin: Council Mandate
Article 219(3)				
G 2209	3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so.	3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so. ***The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.***	3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so.	3. The Executive Director shall report to the European Parliament and the Council on the performance of his or her duties and the overall performance of the EU Customs Authority when invited to do so. ***The Executive Director may be called upon at any time by the European Parliament or by the Council to attend a hearing on any matter linked to the Agency's activities.*** Text Origin: EP Mandate
Article 219(4)				
G 2210	4. The Executive Director shall be the legal representative of the EU Customs Authority.	4. The Executive Director shall be the legal representative of the EU Customs Authority.	4. The Executive Director shall be the legal representative of the EU Customs Authority.	4. The Executive Director shall be the legal representative of the EU Customs Authority. Text Origin: Commission Proposal
Article 219(5)				
G 2211	5. The Executive Director shall be responsible for the implementation of the tasks assigned to the EU Customs	5. The Executive Director shall be responsible for the implementation of the tasks assigned to the EU Customs	5. The Executive Director shall be responsible for the implementation of the tasks assigned to the EU Customs	5. The Executive Director shall be responsible for the implementation of the tasks assigned to the EU Customs

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		Authority by this Regulation. In particular, the Executive Director shall:	Authority by this Regulation. In particular, the Executive Director shall:	Authority by this Regulation. In particular, the Executive Director shall:	Authority by this Regulation. In particular, the Executive Director shall: Text Origin: Commission Proposal
	Article 219(5), point (-a)				
Y	2211a			**(0a) prepare the recommendations referred to in Article 208(2a) and submit them to the Management Board for adoption;**	
	Article 219(5), point (a)				
G	2212	(a) ensure the day-to-day administration of the EU Customs Authority;	(a) ensure the ***sustainable and efficient*** day-to-day administration of the EU Customs Authority;	(a) ensure the day-to-day administration of the EU Customs Authority;	(a) ensure the ***sustainable and efficient*** day-to-day administration of the EU Customs Authority; Text Origin: EP Mandate
	Article 219(5), point (b)				
G	2213	(b) implement decisions adopted by the Management Board;	(b) implement decisions adopted by the Management Board;	(b) implement decisions adopted by the Management Board;	(b) implement decisions adopted by the Management Board; Text Origin: Commission Proposal
	Article 219(5), point (c)				
G	2214	(c) prepare the draft single programming document referred to in Article 223 and submit it to	(c) prepare the draft single programming document referred to in Article 223 and submit it to	(c) prepare the draft single programming document referred to in Article 223 and submit it to	(c) prepare the draft single programming document referred to in Article 223 and submit it to

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	the Management Board after consulting the Commission;	the Management Board after consulting the Commission;	the Management Board ~~after consulting the Commission~~;	the Management Board after consulting the Commission; Text Origin: EP Mandate
Article 219(5), point (d)				
G	2215 (d) implement the single programming document referred to in Article 223 and report to the Executive Board and the Management Board on its implementation;	2215 (d) implement the single programming document referred to in Article 223 and report to the Executive Board and the Management Board on its implementation;	2215 (d) implement the single programming document referred to in Article 223 and report to the Executive Board and the Management Board on its implementation;	2215 (d) implement the single programming document referred to in Article 223 and report to the Executive Board and the Management Board on its implementation; Text Origin: Commission Proposal
Article 219(5), point (e)				
G	2216 (e) prepare the consolidated annual report on the EU Customs Authority's activities and present them to the Management Board for assessment and adoption;	2216 (e) prepare the consolidated annual report on the EU Customs Authority's activities and present them to the Management Board for assessment and adoption;	2216 (e) prepare the consolidated annual **activity** report on the EU Customs Authority's activities and present them to the Management Board for assessment and adoption;	2216 (e) prepare the consolidated annual report on the EU Customs Authority's activities and present them to the Management Board for assessment and adoption; Text Origin: EP Mandate
Article 219(5), point (f)				
G	2217 (f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission	2217 (f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission and regularly to the Executive	2217 (f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission	2217 (f) prepare an action plan following up on the conclusions of internal or external audit reports and evaluations, as well as on investigations by OLAF and by the EPPO, and report on progress twice a year to the Commission

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	and regularly to the Executive Board and the Management Board;	Board and the Management Board, ***as well as, where applicable, ensuring reporting of suspicions of criminal conduct to EPPO***;	and regularly to the Executive Board and the Management Board;	and regularly to the Executive Board and the Management Board; Text Origin: EP Mandate
Article 219(5), point (g)				
G 2218	(g) without prejudice to the investigative competence of the EPPO and of OLAF, protect the financial interests of the Union by applying internal preventive measures against fraud, corruption and any other illegal activities, by effective checks and, if irregularities are detected, by recovering amounts wrongly paid and, where appropriate, by imposing effective, proportionate and dissuasive administrative and financial penalties;	(g) without prejudice to the investigative competence of the EPPO and of OLAF, protect the financial interests of the Union by applying internal preventive measures against fraud, corruption and any other illegal activities, by effective checks and, if irregularities are detected, by recovering amounts wrongly paid and, where appropriate, by imposing effective, proportionate and dissuasive administrative and financial penalties;	(g) without prejudice to the investigative competence of the EPPO and of OLAF, protect the financial interests of the Union **in relation to the internal functioning of the EU Customs Authority,** by applying internal preventive measures against fraud, corruption and any other illegal activities, by effective checks and, if irregularities are detected, by recovering amounts wrongly paid and, where appropriate, by imposing effective, proportionate and dissuasive administrative and financial penalties;	(g) without prejudice to the investigative competence of the EPPO and of OLAF, protect the financial interests of the Union ***in relation to the internal functioning of the EU Customs Authority,*** by applying internal preventive measures against fraud, corruption and any other illegal activities, by effective checks and, if irregularities are detected, by recovering amounts wrongly paid and, where appropriate, by imposing effective, proportionate and dissuasive administrative and financial penalties; Text Origin: Council Mandate
Article 219(5), point (h)				
G 2219	(h) prepare an internal anti-fraud strategy, an efficiency gains and synergies strategy, a strategy for cooperation with third countries and/or international organisations and a strategy for the organisational management and	(h) prepare an internal anti-fraud strategy, an efficiency gains and synergies strategy, a strategy for cooperation with third countries and/or international organisations and a strategy for the organisational management and	(h) prepare an internal anti-fraud strategy, an efficiency gains and synergies strategy, a strategy for cooperation with **customs authorities and other authorities of** third countries and/or international organisations and a	(h) prepare an internal anti-fraud strategy, an efficiency gains and synergies strategy, a strategy for cooperation with ***customs authorities and other authorities of*** third countries and/or international organisations and a

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	internal control systems, for the EU Customs Authority and present it to the Management Board for approval;	internal control systems, for the EU Customs Authority and present it to the Management Board for approval;	strategy for the organisational management and internal control systems, for the EU Customs Authority and present ~~it~~ **them** to the Management Board for approval;	strategy for the organisational management and internal control systems, for the EU Customs Authority and present ~~it~~ ***them*** to the Management Board for approval; Text Origin: Council Mandate
Article 219(5), point (i)				
G 2220	(i) prepare draft financial rules applicable to the EU Customs Authority and submitting them to the Management Board for adoption after consulting the Commission;	(i) prepare draft financial rules applicable to the EU Customs Authority and submitting them to the Management Board for adoption after consulting the Commission;	(i) prepare draft financial rules applicable to the EU Customs Authority and submitting them to the Management Board for adoption after consulting the Commission;	(i) prepare draft financial rules applicable to the EU Customs Authority and submitting them to the Management Board for adoption after consulting the Commission; Text Origin: Commission Proposal
Article 219(5), point (j)				
G 2221	(j) prepare provisional draft statements of estimates of the EU Customs Authority's revenue and expenditure in accordance with Article 224, and implementing its budget;	(j) prepare provisional draft statements of estimates of the EU Customs Authority's revenue and expenditure in accordance with Article 224, and implementing its budget;	(j) prepare provisional draft statements of estimates of the EU Customs Authority's revenue and expenditure in accordance with Article 224, and implementing its budget;	(j) prepare provisional draft statements of estimates of the EU Customs Authority's revenue and expenditure in accordance with Article 224, and implementing its budget; Text Origin: Commission Proposal
Article 219(5), point (k)				
G 2222	(k) with regard to the EU Customs Authority's staff,	(k) with regard to the EU Customs Authority's staff,	(k) with regard to the EU Customs Authority's staff,	(k) with regard to the EU Customs Authority's staff,

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	exercise the powers of the appointing authority referred to in Article 215(1), point (i), to the extent that those powers have been delegated to him or her in accordance with Article 215(2);	exercise the powers of the appointing authority referred to in Article 215(1), point (i), to the extent that those powers have been delegated to him or her in accordance with Article 215(2);	exercise the powers of the appointing authority referred to in Article 215(1), point (i), to the extent that those powers have been delegated to him or her in accordance with Article 215(2);	exercise the powers of the appointing authority referred to in Article 215(1), point (i), to the extent that those powers have been delegated to him or her in accordance with Article 215(2); Text Origin: Commission Proposal
Article 219(5), point (l)				
G	2223	(l) taking decisions with regard to the EU Customs Authority's internal structures including, where necessary, deputising functions which may cover the day-to-day management of the EU Customs Authority and, where necessary, their amendment, taking into account the needs relating to the EU Customs Authority's activities and sound budgetary management;	(l) taking decisions with regard to the EU Customs Authority's internal structures including, where necessary, deputising functions which may cover the day-to-day management of the EU Customs Authority and, where necessary, their amendment, taking into account the needs relating to the EU Customs Authority's activities and sound budgetary management;	(l) ~~taking~~ **take** decisions with regard to the EU Customs Authority's internal structures including, where necessary, deputising functions which may cover the day-to-day management of the EU Customs Authority and, where necessary, ~~their amendment~~**amend them**, taking into account the needs relating to the EU Customs Authority's activities and sound budgetary management; Text Origin: Council Mandate	(l) ~~taking~~ ***take*** decisions with regard to the EU Customs Authority's internal structures including, where necessary, deputising functions which may cover the day-to-day management of the EU Customs Authority and, where necessary, ~~their amendment~~***amend them***, taking into account the needs relating to the EU Customs Authority's activities and sound budgetary management; Text Origin: Council Mandate
Article 219(5), point (m)				
G	2224	(m) negotiating and, after approval by the Management Board, signing a Headquarters Agreement concerning the seat of the EU Customs Authority, and,	(m) negotiating and, after approval by the Management Board, signing a Headquarters Agreement concerning the seat of the EU Customs Authority, and,	(m) ~~negotiating~~ **negotiate** and, after approval by the Management Board, ~~signing~~**sign** a Headquarters Agreement concerning the seat of the EU	(m) ~~negotiating~~***negotiate*** and, after approval by the Management Board, ~~signing~~***sign*** a Headquarters Agreement concerning the seat of the EU Customs Authority, and,

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	where applicable, similar agreements with the host Member States where local offices are located;	where applicable, similar agreements with the host Member States where local offices are located;	Customs Authority, and, where applicable, similar agreements with the host Member States where local offices are located;	where applicable, similar agreements with the host Member States where local offices are located; Text Origin: Council Mandate
Article 219(5), point (n)				
G 2225	(n) preparing the practical arrangements for the implementation of Regulation (EC) No 1049/2001 of the European Parliament and of the Council[1] and submitting them to the Management Board for adoption; 1. Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43).	(n) preparing the practical arrangements for the implementation of Regulation (EC) No 1049/2001 of the European Parliament and of the Council[1] and submitting them to the Management Board for adoption; 1. Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43).	(n) ~~preparing the practical arrangements~~**prepare the detailed rules** for the ~~implementation~~**application** of Regulation (EC) No 1049/2001 of the European Parliament and of the Council[1] and ~~submitting~~**submit** them to the Management Board for adoption; 1. Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43).	(n) preparing the practical arrangements for the ~~*implementation*~~***application*** of Regulation (EC) No 1049/2001 of the European Parliament and of the Council[1] and submitting them to the Management Board for adoption; 1. Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43). Text Origin: EP Mandate
Article 219(5), point (o)				
G 2226	(o) promote diversity and aim at ensuring gender balance as regards the recruitment of the EU Customs Authority's staff;	(o) promote diversity and aim at ensuring gender balance as regards the recruitment of the EU Customs Authority's staff;	(o) promote diversity and aim at ensuring gender balance as regards the recruitment of the EU Customs Authority's staff;	(o) promote diversity and aim at ensuring gender balance as regards the recruitment of the EU Customs Authority's staff; Text Origin: Commission Proposal
Article 219(5), point (p)				

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G	2227	(p) aiming at recruiting staff on the broadest possible geographical basis, bearing in mind that recruitment criteria must solely be based on merits.	(p) aiming at recruiting staff on the broadest possible geographical basis, bearing in mind that recruitment criteria must solely be based on merits.	(p) aiming at recruiting staff on the broadest possible geographical basis, bearing in mind that recruitment criteria must solely be based on merits.	(p) aiming at recruiting staff on the broadest possible geographical basis, bearing in mind that recruitment criteria must solely be based on merits. Text Origin: Commission Proposal	G
Article 220						
G	2228	Article 220 Deputy Executive Director	Article 220 Deputy Executive Director	Article 220 Deputy Executive Director	Article 220 Deputy Executive Director Text Origin: Commission Proposal	G
Article 220(1)						
G	2229	1. The Management Board may decide to create a function of a Deputy Executive Director to assist the Executive Director.	1. The Management Board may decide to create a function of a Deputy Executive Director to assist the Executive Director.	1. The Management Board may decide to create ~~a function~~**the post** of a Deputy Executive Director to assist the Executive Director~~.~~	1. The Management Board may decide to create a ~~*function*~~***post*** of a Deputy Executive Director to assist the Executive Director. Text Origin: EP Mandate	G
Article 220(2)						
G	2230	2. In the case the Management Board decides to create a function of a Deputy Executive Director, the provisions of Article 217 shall apply to the Deputy Executive Director accordingly.	2. In the case the Management Board decides to create a function of a Deputy Executive Director, the provisions of Article 217 shall apply to the Deputy Executive Director accordingly.	2. In ~~the case the Management Board decides to create a function of a Deputy Executive Director, the provisions of~~**that case** Article ~~217~~ **218** shall apply to the Deputy Executive Director accordingly.	2. In ~~*the case the Management Board decides to create a function of a Deputy Executive Director, the provisions of*~~***that case*** Article ~~*217*~~***218*** shall apply to the Deputy Executive Director accordingly. Text Origin: Council Mandate	G

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Article 221						
G	2231	Article 221 Tasks and Responsibilities of the Deputy Executive Director	Article 221 Tasks and Responsibilities of the Deputy Executive Director	Article 221 Tasks ~~and Responsibilities~~ of the Deputy Executive Director	Article 221 Tasks and Responsibilities of the Deputy Executive Director Text Origin: EP Mandate	G
Article 221, first paragraph						
G	2232	If the function of the Deputy Executive Director is created, the Deputy Executive Director shall assist the Executive Director in the management of the Agency and in the performance of the tasks referred to in Article 218. If the Executive Director is absent or indisposed, or the post is vacant, the Deputy Executive Director shall take his or her place.	If the function of the Deputy Executive Director is created, the Deputy Executive Director shall assist the Executive Director in the management of the Agency and in the performance of the tasks referred to in Article 218. If the Executive Director is absent or indisposed, or the post is vacant, the Deputy Executive Director shall take his or her place.	If the ~~function~~**post** of the Deputy Executive Director is created, the Deputy Executive Director shall assist the Executive Director in the management of the ~~Agency~~**EU Customs Authority** and in the performance of the tasks referred to in Article ~~218~~**219**. If the Executive Director is absent or indisposed, or the post is vacant, the Deputy Executive Director shall take his or her place.	If the ~~*function*~~***post*** of the Deputy Executive Director is created, the Deputy Executive Director shall assist the Executive Director in the management of the ~~*Agency*~~***EU Customs Authority*** and in the performance of the tasks referred to in Article ~~*218*~~***219***. If the Executive Director is absent or indisposed, or the post is vacant, the Deputy Executive Director shall take his or her place. Text Origin: Council Mandate	G
Article 221a						
G	2232a		***Article 221a*** ***Customs Advisory Board***		***Article 221a*** ***Customs Advisory Board*** Text Origin: EP Mandate	G
Article 221a(1)						
Y	2232b		***1. The EU Customs Authority shall establish a Customs Advisory Board to assist the Executive Board.***		***1. The EU Customs Authority shall establish a Customs Advisory Board to assist the Authority.***	Y

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Article 221a(2)					
Y	2232c	***2. The Customs Advisory Board is tasked to provide advice:***		***2. The Customs Advisory Board shall serve as a consultation mechanism with relevant stakeholders within the Authority's responsibilities. It is tasked to provide advice:***	Y
Article 221a(2), point (a)					
G	2232d	***(a) on the implementation of technical actions and decisions, including risk management and priority areas of control;***		***(a) on the implementation of technical actions and decisions;***	G
Article 221a(2), point (b)					
G	2232e	***(b) on implementation and standardisation issues, including harmonisation activities or the need for the adaptation of the rules;***		***(b) on implementation and standardisation issues, including harmonisation activities;***	G
Article 221a(2), point (c)					
G	2232f	***(c) provide advice on the customs dimensions of other legislation applied by customs;***		***(c) on the operational aspects of other legislation applied by customs;***	G
Article 221a(2), point (d)					
G	2232g	***(d) provide advice as appropriate in the context of any other activities of the Authority upon request.***		***(d) as appropriate in the context of any other activities of the Authority upon request.***	G
Article 221a(3)					

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G	2232h		***3. The Customs Advisory Board shall be comprised of representatives and associations for any relevant stakeholders to the work of the EU Customs Authority; its composition shall be determined by the Management Board.***		***3. The Customs Advisory Board shall be comprised of representatives and associations for relevant stakeholders to the work of the EU Customs Authority, including representatives from the business sector. The Management Board shall determine its composition.***	G
	Article 221a(4)					
Y	2232i		***4. The Management Board shall appoint four of the members of the Customs Advisory Board, one of which its chair, to participate with observer status in the Management Board. They shall represent, as broadly as possible, the different views represented in the Customs Advisory Board. The initial term of office shall be 48 months and shall be extendable.***		*deleted*	Y
	Article 221a(5)					
Y	*2232j*		***5. The Customs Advisory Board shall be consulted regularly prior to decisions of the Management Board. This may take place via the use of ad-hoc expert working groups. The Management Board shall not, in***		***5. The Customs Advisory Board shall be consulted regularly and may independently provide advice to the Authority on the subjects listed in paragraph 2(a-c) in this Article.***	Y

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			any case, be bound by the opinion of the Customs Advisory Board.			
Article 221a(6)						
G	2232k		***6. The Customs Advisory Board shall hold at least one ordinary meeting every six months. In addition, it may meet at the request of the EU Customs Authority or Executive Board.***		***6. The Customs Advisory Board shall hold at least one ordinary meeting every six months. In addition, it may meet at the request of the Authority's Executive Director, Management Board or Executive Board.***	G
Section 3a						
Y	2232l			**Section 3a DATA AUDITOR**	***Section 3a DATA AUDITOR*** Text Origin: Council Mandate	Y
Article 221b						
Y	2232m			**Article 221a Appointment, status and independence of the Data Auditor**	***Article 221b Appointment, status and independence of the Data Auditor*** Text Origin: Council Mandate	Y
Article 221b(1)						
Y	2232n			**1. The Data Auditor shall be appointed by the Management Board on grounds of merit and documented professional skills, as well as relevant competence and experience in the fields of data**	***1. The Data Auditor shall be appointed by the Management Board on grounds of merit and documented professional skills, as well as relevant competence and experience in the fields of data security, cybersecurity and data protection.***	Y

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			security, cybersecurity and data protection.	
Article 221b(2)				
2232o			**2. The Data Auditor is a member of the staff of the EU Customs Authority and shall act independently.**	***2. The Data Auditor is a member of the staff of the EU Customs Authority and shall act independently.***
Article 221b(3)				
2232p			**3. The Data Auditor shall act in full respect of Union law on confidentiality and secrecy.**	***3. The Data Auditor shall act in full respect of Union law on confidentiality and secrecy.***
Article 221c				
2232q			**Article 221b Responsibilities and tasks of the Data Auditor**	***Article 221c Responsibilities and tasks of the Data Auditor***
Article 221c(1)				
2232r			**1. The Data Auditor shall independently monitor and assess the lawfulness of access to and protection of data processed through the EU Customs Data Hub, in accordance with the applicable Union law. The Data Auditor shall report on his or her activities on annual basis to the Management Board. The Data Auditor shall perform his or her tasks in coordination with the Data Protection Officer and**	***1. The Data Auditor shall monitor and assess the lawfulness of access to the EU Customs Data Hub, in accordance with the applicable Union law.***

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			without prejudice to respect the responsibilities of other Union or national oversight bodies.	
Article 221c(2)				
Y 2232s			**2. The Commission shall specify, by means of implementing acts, the detailed tasks, and responsibilities of the Data Auditor. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).**	***2. The Data Auditor shall report on his or her activities on an annual basis to the Management Board.*** Y
Article 221c(3)				
Y 2232t				***3. The Data Auditor shall perform his or her tasks in coordination with the Data Protection Officer and without prejudice to respect the responsibilities of other Union or national oversight bodies.*** Y
Article 221c(4)				
Y 2232u				***4. The Commission shall specify, by means of implementing acts, the independent status, the detailed tasks, and the responsibilities of the Data Auditor. Those implementing acts shall be adopted in accordance with the*** Y

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					advisory procedure referred to in Article 262(2).	
	Section 3b					
Y	2232v			**Section 3b** **CONFIDENTIALITY**		Y
	Article 221d					
G	2232w			**Article 221c** **Obligation of professional secrecy**	***Article 221d*** ***Obligation of professional secrecy*** ***Moved to Chapter 6 – General and final provisions – as a new Article 232a*** Text Origin: Council Mandate	G
	Article 221d(1)					
G	2232x			**1. Members of the Management Board and the Executive Board, the Executive Director, the Deputy Executive Director, the Data Auditor and all members of staff of the EU Customs Authority, including officials seconded by Member States on a temporary basis, as well as all other persons carrying out tasks for the Authority on a contractual basis, shall be subject to the requirements of professional secrecy pursuant to Article 339**	***1. Members of the Management Board and the Executive Board, the Executive Director, the Deputy Executive Director, the Data Auditor and all members of staff of the EU Customs Authority, including officials seconded by Member States on a temporary basis, as well as all other persons carrying out tasks for the Authority on a contractual basis, shall be subject to the requirements of professional secrecy pursuant to Article 339 TFEU and Article 67***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			TFEU and Article 67 of Directive (EU) 2024/1640, including after their duties have ceased.	***of Directive (EU) 2024/1640, including after their duties have ceased.***	
Article 221d(2)					
G	2232y		**2. The Executive Board shall ensure that individuals who provide any service, directly or indirectly, permanently or occasionally, relating to the tasks of the EU Customs Authority, are subject to requirements of professional secrecy equivalent to those provided for in paragraph 1.**	***2. Individuals who provide any service, directly or indirectly, permanently or occasionally, relating to the tasks of the EU Customs Authority are subject to requirements of professional secrecy equivalent to those provided for in paragraph 1.***	G
Article 221d(3)					
G	2232z		**3. For the purpose of carrying out the tasks conferred on it by this Regulation, the EU Customs Authority shall be authorised, within the limits and under the conditions set out in this Regulation, to exchange information with Union or national authorities and bodies.**	***3. For the purpose of carrying out the tasks conferred on it by this Regulation, the EU Customs Authority shall be authorised, within the limits and under the conditions set out in this Regulation, to exchange information with Union or national authorities and bodies.***	G
Article 221d(4)					
G	2232aa		**4. The Authority shall establish practical arrangements for implementing the**	***4. The Authority shall establish practical arrangements for implementing the***	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			confidentiality rules referred to in paragraphs 1 and 2.	***confidentiality rules referred to in paragraphs 1 and 2.***
Chapter 4				
G 2233	Chapter 4 Establishment and structure of the budget of the EU Customs Authority	Chapter 4 Establishment and structure of the budget of the EU Customs Authority	Chapter 4 Establishment and structure of the budget of the EU Customs Authority	Chapter 4 Establishment and structure of the budget of the EU Customs Authority Text Origin: Commission Proposal
Article 222				
G 2234	Article 222 General provisions	Article 222 General provisions	Article 222 General provisions	Article 222 General provisions Text Origin: Commission Proposal
Article 222, first paragraph				
G 2235	The financial rules applicable to the EU Customs Authority shall be adopted by the Management Board after consulting the Commission. They shall not depart from Commission Delegated Regulation (EU) 2019/715[1] unless such a departure is specifically required for the EU Customs Authority's operation and the Commission has given its prior consent. _____ 1. Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on	The financial rules applicable to the EU Customs Authority shall be adopted by the Management Board after consulting the Commission. They shall not depart from Commission Delegated Regulation (EU) 2019/715[1] unless such a departure is specifically required for the EU Customs Authority's operation and the Commission has given its prior consent. _____ 1. Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on	The financial rules applicable to the EU Customs Authority shall be adopted by the Management Board after consulting the Commission. They shall not depart from Commission Delegated Regulation (EU) 2019/715[1] unless such a departure is specifically required for the EU Customs Authority's operation and the Commission has given its prior consent. _____ 1. Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on	The financial rules applicable to the EU Customs Authority shall be adopted by the Management Board after consulting the Commission. They shall not depart from Commission Delegated Regulation (EU) 2019/715[1] unless such a departure is specifically required for the EU Customs Authority's operation and the Commission has given its prior consent. _____ 1. Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1).	the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1).	the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1).	the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1). Text Origin: Commission Proposal
Article 223				
G 2236	Article 223 Single programming document	Article 223 Single programming document	Article 223 Single programming document	Article 223 Single programming document Text Origin: Commission Proposal
Article 223(1)				
G 2237	1. Each year, the Executive Director shall draw up a draft single programming document containing in particular multiannual and annual programming in accordance with the provisions laid down in Commission Delegated Regulation (EU) 2019/715, and with the relevant provision of the EU Customs Authority's financial rules adopted pursuant to Article 222 of this Regulation and taking into account guidelines set by the Commission. The annual and multiannual programming shall be	1. Each year, the Executive Director shall draw up a draft single programming document containing in particular multiannual and annual programming in accordance with the provisions laid down in Commission Delegated Regulation (EU) 2019/715, and with the relevant provision of the EU Customs Authority's financial rules adopted pursuant to Article 222 of this Regulation and taking into account guidelines set by the Commission. The annual and multiannual programming shall be	1. Each year, the Executive Director shall draw up a draft single programming document containing in particular multiannual and annual programming in accordance with the provisions laid down in Commission Delegated Regulation (EU) 2019/715, and with the relevant provision of the EU Customs Authority's financial rules adopted pursuant to Article 222 of this Regulation and taking into account guidelines set by the Commission. The annual and multiannual programming shall be	1. Each year, the Executive Director shall draw up a draft single programming document containing in particular multiannual and annual programming in accordance with the provisions laid down in Commission Delegated Regulation (EU) 2019/715, and with the relevant provision of the EU Customs Authority's financial rules adopted pursuant to Article 222 of this Regulation and taking into account guidelines set by the Commission. The annual and multiannual programming shall be

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		in line with the customs policy and overall priorities of the customs union.	in line with the customs policy and overall priorities of the customs union.	in line with the customs policy and overall priorities of the customs union.	in line with the customs policy and overall priorities of the customs union. Text Origin: Commission Proposal	
Article 223(2)						
Y	2238	2. The Management Board shall transmit the draft single programming document to the Commission, the European Parliament and the Council and to the European Court of Auditors by 31 January of the year preceding the programming period.	2. The Management Board shall transmit the draft single programming document to the Commission, the European Parliament and the Council and to the European Court of Auditors by 31 January of the year preceding the programming period.	2. The Management Board shall transmit the draft single programming document to the Commission, the European Parliament and the Council ~~and to the European Court of Auditors~~ by 31 January of the year preceding the programming period. **The Commission shall provide its opinion to the draft single programming document by 1 July of the year N.**	2. The Management Board shall transmit the draft single programming document to the Commission, the European Parliament and the Council and to the European Court of Auditors by 31 January of the year preceding the programming period. Text Origin: EP Mandate	Y
Article 223(3)						
G	2239	3. By 30 November each year, the Management Board shall adopt the single programming document. It shall forward the single programming document to the European Parliament, the Council and the Commission, as well as any later updated version of that document. The single programming document shall become definitive after final	3. By 30 November each year, the Management Board shall adopt the single programming document. It shall forward the single programming document to the European Parliament, the Council and the Commission, as well as any later updated version of that document. The single programming document shall become definitive after final	3. By 30 November each year, the Management Board shall adopt the single programming document. It shall forward the single programming document to the European Parliament, the Council and the Commission, as well as any later updated version of that document. The single programming document shall become definitive after final	3. By 30 November each year, the Management Board shall adopt the single programming document. It shall forward the single programming document to the European Parliament, the Council and the Commission, as well as any later updated version of that document. The single programming document shall become definitive after final	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	adoption of the general budget of the Union and, if necessary shall be adjusted accordingly.	adoption of the general budget of the Union and, if necessary shall be adjusted accordingly.	adoption of the general budget of the Union and, if necessary shall be adjusted accordingly.	adoption of the general budget of the Union and, if necessary shall be adjusted accordingly. Text Origin: Council Mandate
Article 223(4)				
G 2240	4. The annual work programme shall set out detailed objectives and expected results including performance indicators. It shall also contain a description of the actions to be financed and an indication of the financial and human resources allocated to each action. The annual work programme shall be consistent with the multiannual work programme referred to in paragraph 5. It shall clearly indicate tasks that have been added, changed or deleted in comparison with the previous financial year. The Management Board shall amend the adopted annual work programme when a new task is given to the EU Customs Authority within the scope of this Regulation. Any substantial amendment to the annual work programme shall be adopted in accordance with the same procedure as the initial	4. The annual work programme shall set out detailed objectives and expected results including performance indicators. It shall also contain a description of the actions to be financed and an indication of the financial and human resources allocated to each action. The annual work programme shall be consistent with the multiannual work programme referred to in paragraph 5. It shall clearly indicate tasks that have been added, changed or deleted in comparison with the previous financial year. The Management Board shall amend the adopted annual work programme when a new task is given to the EU Customs Authority within the scope of this Regulation. Any substantial amendment to the annual work programme shall be adopted in accordance with the same procedure as the initial	4. The annual work programme shall set out detailed objectives and expected results including performance indicators. It shall also contain a description of the actions to be financed and an indication of the financial and human resources allocated to each action. The annual work programme shall be consistent with the multiannual work programme referred to in paragraph 5. It shall clearly indicate tasks that have been added, changed or deleted in comparison with the previous financial year. The Management Board shall amend the adopted annual work programme when a new task is given to the EU Customs Authority within the scope of this Regulation. Any substantial amendment to the annual work programme shall be adopted in accordance with the same procedure as the initial	4. The annual work programme shall set out detailed objectives and expected results including performance indicators. It shall also contain a description of the actions to be financed and an indication of the financial and human resources allocated to each action. The annual work programme shall be consistent with the multiannual work programme referred to in paragraph 5. It shall clearly indicate tasks that have been added, changed or deleted in comparison with the previous financial year. The Management Board shall amend the adopted annual work programme when a new task is given to the EU Customs Authority within the scope of this Regulation. Any substantial amendment to the annual work programme shall be adopted in accordance with the same procedure as the initial G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	annual work programme. The Management Board may delegate the power to make non-substantial amendments to the annual work programme to the Executive Director.	annual work programme. The Management Board may delegate the power to make non-substantial amendments to the annual work programme to the Executive Director.	annual work programme. The Management Board may delegate the power to make non-substantial amendments to the annual work programme to the Executive Director.	annual work programme. The Management Board may delegate the power to make non-substantial amendments to the annual work programme to the Executive Director. Text Origin: Commission Proposal
Article 223(5)				
2241	5. The multiannual work programme shall set out the overall strategic programming including objectives, expected results and performance indicators. It shall also show, for each activity, the indicative financial and human resources considered necessary to attain the objectives set. The strategic programming shall be updated where appropriate, and shall demonstrate the contribution of the EU Customs Authority to the achievement of the Union's political priorities.	5. The multiannual work programme shall set out the overall strategic programming including objectives, expected results and performance indicators. It shall also show, for each activity, the indicative financial and human resources considered necessary to attain the objectives set. The strategic programming shall be updated where appropriate, and shall demonstrate the contribution of the EU Customs Authority to the achievement of the Union's political priorities.	5. The multiannual work programme shall set out the overall strategic programming including objectives, expected results and performance indicators. It shall also show, for each activity, the indicative financial and human resources considered necessary to attain the objectives set. The strategic programming shall be updated where appropriate~~,~~ and shall demonstrate the contribution of the EU Customs Authority to the achievement of the Union's political priorities.	5. The multiannual work programme shall set out the overall strategic programming including objectives, expected results and performance indicators. It shall also show, for each activity, the indicative financial and human resources considered necessary to attain the objectives set. The strategic programming shall be updated where appropriate~~,~~ and shall demonstrate the contribution of the EU Customs Authority to the achievement of the Union's political priorities. Text Origin: Council Mandate
Article 224				
2242	Article 224 Establishment of the budget	Article 224 Establishment of the budget	Article 224 Establishment of the budget	Article 224 Establishment of the budget

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 224(1)					
G	2243	1. Each year, the Executive Director shall draw up a provisional draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year, including the establishment plan, and send it to the Management Board. The information contained in the provisional draft statement of estimates shall be consistent with the draft single programming document referred to in Article 223(1).	1. Each year, the Executive Director shall draw up a provisional draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year, including the establishment plan, and send it to the Management Board. The information contained in the provisional draft statement of estimates shall be consistent with the draft single programming document referred to in Article 223(1).	1. Each year, the Executive Director shall draw up a provisional draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year, including the establishment plan, and send it to the Management Board. The information contained in the provisional draft statement of estimates shall be consistent with the draft single programming document referred to in Article 223(1).	1. Each year, the Executive Director shall draw up a provisional draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year, including the establishment plan, and send it to the Management Board. The information contained in the provisional draft statement of estimates shall be consistent with the draft single programming document referred to in Article 223(1). Text Origin: Commission Proposal
Article 224(2)					
G	2244	2. The Management Board shall, on the basis of the provisional draft statement of estimates referred to in paragraph 1, adopt a draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year.	2. The Management Board shall, on the basis of the provisional draft statement of estimates referred to in paragraph 1, adopt a draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year.	2. The Management Board shall, on the basis of the provisional draft statement of estimates referred to in paragraph 1, adopt a draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year.	2. The Management Board shall, on the basis of the provisional draft statement of estimates referred to in paragraph 1, adopt a draft statement of estimates of the EU Customs Authority's revenue and expenditure for the following financial year.

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
					Text Origin: Commission Proposal
Article 224(3)					
G	2245	3. The Management Board shall send the draft statement of estimates of the EU Customs Authority's revenue and expenditure to the Commission by 31 January each year.	3. The Management Board shall send the draft statement of estimates of the EU Customs Authority's revenue and expenditure to the Commission by 31 January each year.	3. The Management Board shall send the draft statement of estimates of the EU Customs Authority's revenue and expenditure to the Commission by 31 January each year.	3. The Management Board shall send the draft statement of estimates of the EU Customs Authority's revenue and expenditure to the Commission by 31 January each year. Text Origin: Commission Proposal
Article 224(4)					
G	2246	4. The Commission shall send the draft statement of estimates to the budgetary authority together with the draft general budget of the European Union.	4. The Commission shall send the draft statement of estimates to the budgetary authority together with the draft general budget of the European Union.	4. The Commission shall send the draft statement of estimates to the budgetary authority together with the draft general budget of the European Union.	4. The Commission shall send the draft statement of estimates to the budgetary authority together with the draft general budget of the European Union. Text Origin: Commission Proposal
Article 224(5)					
G	2247	5. On the basis of the draft statement of estimates, the Commission shall enter in the draft general budget of the Union the estimates it considers necessary for the establishment plan and the amount of the contribution to be charged to the	5. On the basis of the draft statement of estimates, the Commission shall enter in the draft general budget of the Union the estimates it considers necessary for the establishment plan and the amount of the contribution to be charged to the	5. On the basis of the draft statement of estimates, the Commission shall enter in the draft general budget of the Union the estimates it considers necessary for the establishment plan and the amount of the contribution to be charged to the	5. On the basis of the draft statement of estimates, the Commission shall enter in the draft general budget of the Union the estimates it considers necessary for the establishment plan and the amount of the contribution to be charged to the

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	general budget, which it shall place before the budgetary authority in accordance with Articles 313 and 314 TFEU.	general budget, which it shall place before the budgetary authority in accordance with Articles 313 and 314 TFEU.	general budget, which it shall place before the budgetary authority in accordance with Articles 313 and 314 TFEU.	general budget, which it shall place before the budgetary authority in accordance with Articles 313 and 314 TFEU. Text Origin: Commission Proposal
Article 224(6)				
G 2248	6. The budgetary authority shall authorise the appropriations for the contribution from the general budget of the Union to the EU Customs Authority.	6. The budgetary authority shall authorise the appropriations for the contribution from the general budget of the Union to the EU Customs Authority.	6. The budgetary authority shall authorise the appropriations for the contribution from the general budget of the Union to the EU Customs Authority.	6. The budgetary authority shall authorise the appropriations for the contribution from the general budget of the Union to the EU Customs Authority. Text Origin: Commission Proposal
Article 224(7)				
G 2249	7. The budgetary authority shall adopt the EU Customs Authority's establishment plan.	7. The budgetary authority shall adopt the EU Customs Authority's establishment plan.	7. The budgetary authority shall adopt the EU Customs Authority's establishment plan.	7. The budgetary authority shall adopt the EU Customs Authority's establishment plan. Text Origin: Commission Proposal
Article 224(8)				
G 2250	8. The Management Board shall adopt the EU Customs Authority's budget. That budget shall become final following the final adoption of the general budget of the Union Where necessary, the EU Customs	8. The Management Board shall adopt the EU Customs Authority's budget. That budget shall become final following the final adoption of the general budget of the Union Where necessary, the EU Customs	8. The Management Board shall adopt the EU Customs Authority's budget. That budget shall become final following the final adoption of the general budget of the Union Where necessary, the EU Customs	8. The Management Board shall adopt the EU Customs Authority's budget. That budget shall become final following the final adoption of the general budget of the Union Where necessary, the EU Customs

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Authority's budget shall be adjusted accordingly.	Authority's budget shall be adjusted accordingly.	Authority's budget shall be adjusted accordingly.	Authority's budget shall be adjusted accordingly. Text Origin: Commission Proposal
Article 225				
G 2251	Article 225 Structure of the budget	Article 225 Structure of the budget	Article 225 Structure of the budget	Article 225 Structure of the budget Text Origin: Commission Proposal
Article 225(1)				
G 2252	1. Estimates of all revenue and expenditure of the EU Customs Authority shall be prepared each financial year and shall be shown in the EU Customs Authority's budget. The financial year shall correspond to the calendar year.	1. Estimates of all revenue and expenditure of the EU Customs Authority shall be prepared each financial year and shall be shown in the EU Customs Authority's budget. The financial year shall correspond to the calendar year.	1. Estimates of all revenue and expenditure of the EU Customs Authority shall be prepared each financial year and shall be shown in the EU Customs Authority's budget. The financial year shall correspond to the calendar year.	1. Estimates of all revenue and expenditure of the EU Customs Authority shall be prepared each financial year and shall be shown in the EU Customs Authority's budget. The financial year shall correspond to the calendar year. Text Origin: Commission Proposal
Article 225(2)				
G 2253	2. The EU Customs Authority's budget shall be balanced in terms of revenue and of expenditure.	2. The EU Customs Authority's budget shall be balanced in terms of revenue and of expenditure.	2. The EU Customs Authority's budget shall be balanced in terms of revenue and of expenditure.	2. The EU Customs Authority's budget shall be balanced in terms of revenue and of expenditure. Text Origin: Commission Proposal
Article 225(3)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2254	3. Without prejudice to other resources, the EU Customs Authority's revenue shall comprise:	3. Without prejudice to other resources, the EU Customs Authority's revenue shall comprise:	3. Without prejudice to other resources, the EU Customs Authority's revenue shall comprise:	3. Without prejudice to other resources, the EU Customs Authority's revenue shall comprise: Text Origin: Commission Proposal	G
Article 225(3), point (a)						
G	2255	(a) a contribution from the Union entered in the general budget of the Union;	(a) a contribution from the Union entered in the general budget of the Union;	(a) a contribution from the Union entered in the general budget of the Union;	(a) a contribution from the Union entered in the general budget of the Union; Text Origin: Commission Proposal	G
Article 225(3), point (b)						
G	2256	(b) any voluntary financial contribution from the Member States;	(b) any voluntary financial contribution from the Member States;	(b) any voluntary financial contribution from the Member States;	(b) any voluntary financial contribution from the Member States; Text Origin: Commission Proposal	G
Article 225(3), point (c)						
G	2257	(c) possible Union funding in the form of contribution agreements or grants in accordance with the EU Customs Authority's financial rules referred to in Article 222 and with the provisions of the relevant instruments supporting the policies of the Union;	(c) possible Union funding in the form of contribution agreements or grants in accordance with the EU Customs Authority's financial rules referred to in Article 222 and with the provisions of the relevant instruments supporting the policies of the Union;	(c) possible Union funding in the form of contribution agreements or grants in accordance with the EU Customs Authority's financial rules referred to in Article 222 and with the provisions of the relevant instruments supporting the policies of the Union;	(c) possible Union funding in the form of contribution agreements or grants in accordance with the EU Customs Authority's financial rules referred to in Article 222 and with the provisions of the relevant instruments supporting the policies of the Union;	G

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 225(3), point (d)						
G	2258	(d) charges for publications and any service provided by the EU Customs Authority.	(d) charges for publications and any service provided by the EU Customs Authority.	(d) charges for publications and any service provided by the EU Customs Authority.	(d) charges for publications and any service provided by the EU Customs Authority. Text Origin: Commission Proposal	G
Article 225(3), point (da)						
Y	2258a			**(e) revenue from third parties in respect of goods, services or work supplied at their request.**	*deleted*	Y
Article 225(4)						
G	*2259*	*4.* The expenditure of the EU Customs Authority shall include staff remuneration, administrative and infrastructure expenses and operational expenditure.	4. The expenditure of the EU Customs Authority shall include staff remuneration, administrative and infrastructure expenses and operational expenditure.	4. The expenditure of the EU Customs Authority shall include staff remuneration, administrative and infrastructure expenses and operational expenditure.	4. The expenditure of the EU Customs Authority shall include staff remuneration, administrative and infrastructure expenses and operational expenditure. Text Origin: Commission Proposal	G
Article 225(5)						
G	2260	5. Budgetary commitments for actions relating to large-scale projects extending over more than one financial year may be broken down into several annual instalments.	5. Budgetary commitments for actions relating to large-scale projects extending over more than one financial year may be broken down into several annual instalments.	5. Budgetary commitments for actions relating to large-scale projects extending over more than one financial year may be broken down into several annual instalments.	5. Budgetary commitments for actions relating to large-scale projects extending over more than one financial year may be broken down into several annual instalments.	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 226				
2261	Article 226 Implementation of the EU Customs Authority's budget	Article 226 Implementation of the EU Customs Authority's budget	Article 226 Implementation of the EU Customs Authority's budget	Article 226 Implementation of the EU Customs Authority's budget Text Origin: Commission Proposal
Article 226(1)				
2262	1. The Executive Director shall implement the EU Customs Authority's budget.	1. The Executive Director shall implement the EU Customs Authority's budget.	1. The Executive Director shall implement the EU Customs Authority's budget **respecting the principles of economy, efficiency, effectiveness and sound financial management**.	1. The Executive Director shall implement the EU Customs Authority's budget ***respecting the principles of economy, efficiency, effectiveness and sound financial management***. Text Origin: Council Mandate
Article 226(2)				
2263	2. Each year, the Executive Director shall send to the budgetary authority all the information needed for the exercise of its evaluation duties.	2. Each year, the Executive Director shall send to the budgetary authority all the information needed for the exercise of its evaluation duties.	2. Each year, the Executive Director shall send to the budgetary authority all the information needed for the exercise of its evaluation duties.	2. Each year, the Executive Director shall send to the budgetary authority all the information needed for the exercise of its evaluation duties. Text Origin: Commission Proposal
Article 227				
2264	Article 227	Article 227	Article 227	Article 227

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Presentation of accounts and discharge	Presentation of accounts and discharge	Presentation of accounts and discharge	Presentation of accounts and discharge Text Origin: Commission Proposal
Article 227(1)				
2265	1. The following financial year (year N+1) the EU Customs Authority's accounting officer shall send the provisional accounts for the financial year (year N) to the Commission's Accounting Officer and to the Court of Auditors by 1 March of the following financial year (year N+1).	1. The following financial year (year N+1) the EU Customs Authority's accounting officer shall send the provisional accounts for the financial year (year N) to the Commission's Accounting Officer and to the Court of Auditors by 1 March of the following financial year (year N+1).	1. **By 1 March of** the following financial year (year N+1)**,** the EU Customs Authority's accounting officer shall send the provisional accounts for the financial year (year N) to the Commission's Accounting Officer and to the Court of Auditors ~~by 1 March of the following financial year (year N+1)~~.	1. ***By 1 March of*** the following financial year (year N+1)**,** the EU Customs Authority's accounting officer shall send the provisional accounts for the financial year (year N) to the Commission's Accounting Officer and to the Court of Auditors ~~*by 1 March of the following financial year (year N+1)*~~. Text Origin: Council Mandate
Article 227(2)				
2266	2. By 31 March of year N+1, the EU Customs Authority shall send the report on the budgetary and financial management for year N to the European Parliament, the Council and the Court of Auditors.	2. By 31 March of year N+1, the EU Customs Authority shall send the report on the budgetary and financial management for year N to the European Parliament, the Council and the Court of Auditors.	2. By 31 March of year N+1, the EU Customs Authority shall send the report on the budgetary and financial management for year N to the European Parliament, the Council and the Court of Auditors.	2. By 31 March of year N+1, the EU Customs Authority shall send the report on the budgetary and financial management for year N to the European Parliament, the Council and the Court of Auditors. Text Origin: Commission Proposal
Article 227(3)				
2267	3. By 31 March of year N+1, the Commission's accounting	3. By 31 March of year N+1, the Commission's accounting	3. By 31 March of year N+1, the Commission's accounting	3. By 31 March of year N+1, the Commission's accounting

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	officer shall send the EU Customs Authority's provisional accounts, consolidated with the Commission's accounts, to the Court of Auditors.	officer shall send the EU Customs Authority's provisional accounts, consolidated with the Commission's accounts, to the Court of Auditors.	officer shall send the EU Customs Authority's provisional accounts, consolidated with the Commission's accounts, to the Court of Auditors.	officer shall send the EU Customs Authority's provisional accounts, consolidated with the Commission's accounts, to the Court of Auditors. Text Origin: Commission Proposal
Article 227(4)				
G 2268	4. On receipt of the Court of Auditors' observations on the EU Customs Authority's provisional accounts pursuant to Article 246 of Regulation (EU, Euratom) 2018/1046[1] of the European Parliament and of the Council, the EU Customs Authority's accounting officer shall draw up the EU Customs Authority's final accounts for that year. The Executive Director shall send them to the Executive Board for an opinion. That opinion shall be adopted by the Management Board. 1. Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No	4. On receipt of the Court of Auditors' observations on the EU Customs Authority's provisional accounts pursuant to Article 246 of Regulation (EU, Euratom) 2018/1046[1] of the European Parliament and of the Council, the EU Customs Authority's accounting officer shall draw up the EU Customs Authority's final accounts for that year. The Executive Director shall send them to the Executive Board for an opinion. That opinion shall be adopted by the Management Board. 1. Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No	4. On receipt of the Court of Auditors' observations on the EU Customs Authority's provisional accounts pursuant to Article 246 of Regulation (EU, Euratom) 2018/1046[1] of the European Parliament and of the Council, the EU Customs Authority's accounting officer shall draw up the EU Customs Authority's final accounts for that year. The Executive Director shall send them to the Executive Board for an opinion. That opinion shall be adopted by the Management Board. 1. Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No	4. On receipt of the Court of Auditors' observations on the EU Customs Authority's provisional accounts pursuant to Article 246 of Regulation (EU, Euratom) 2018/1046[1] of the European Parliament and of the Council, the EU Customs Authority's accounting officer shall draw up the EU Customs Authority's final accounts for that year. The Executive Director shall send them to the Executive Board for an opinion. That opinion shall be adopted by the Management Board. 1. Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No G

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	1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).	1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).	1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).	1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1). Text Origin: Commission Proposal
Article 227(5)				
G 2269	5. The EU Customs Authority's accounting officer shall, by 1 July of year N+1, send the final accounts for year N to the European Parliament, the Council, the Commission and the Court of Auditors, together with the opinion adopted by the Management Board.	5. The EU Customs Authority's accounting officer shall, by 1 July of year N+1, send the final accounts for year N to the European Parliament, the Council, the Commission and the Court of Auditors, together with the opinion adopted by the Management Board.	5. The EU Customs Authority's accounting officer shall, by 1 July of year N+1, send the final accounts for year N to the European Parliament, the Council, the Commission and the Court of Auditors, together with the opinion adopted by the Management Board.	5. The EU Customs Authority's accounting officer shall, by 1 July of year N+1, send the final accounts for year N to the European Parliament, the Council, the Commission and the Court of Auditors, together with the opinion adopted by the Management Board. Text Origin: Commission Proposal
Article 227(6)				
G 2270	6. The final accounts for year N shall be published in the Official Journal of the European Union by 15 November of year N+1.	6. The final accounts for year N shall be published in the Official Journal of the European Union by 15 November of year N+1.	6. The final accounts for year N shall be published in the Official Journal of the European Union by 15 November of year N+1.	6. The final accounts for year N shall be published in the Official Journal of the European Union by 15 November of year N+1. Text Origin: Commission Proposal
Article 227(7)				
G 2271	7. The Executive Director shall send a reply to the Court of	7. The Executive Director shall send a reply to the Court of	7. The Executive Director shall send a reply to the Court of	7. The Executive Director shall send a reply to the Court of

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Auditors' observations by 30 September of year N+1. The Executive Director shall also send that reply to the Management Board.	Auditors' observations by 30 September of year N+1. The Executive Director shall also send that reply to the Management Board.	Auditors' observations by 30 September of year N+1. The Executive Director shall also send that reply to the Management Board.	Auditors' observations by 30 September of year N+1. The Executive Director shall also send that reply to the Management Board. Text Origin: Commission Proposal
Article 227(8)				
G 2272	8. The Executive Director shall submit to the European Parliament, at the latter's request, any information required for the smooth application of the discharge procedure for the financial year N, in accordance with Article 261(3) of Regulation (EU, Euratom) 2018/1046.	8. The Executive Director shall submit to the European Parliament, at the latter's request, any information required for the smooth application of the discharge procedure for the financial year N, in accordance with Article 261(3) of Regulation (EU, Euratom) 2018/1046.	8. The Executive Director shall submit to the European Parliament, at the latter's request, any information required for the smooth application of the discharge procedure for the financial year N, in accordance with Article ~~261(3)~~**267(3)** of Regulation (EU, Euratom) ~~2018/1046~~**2024/2509**.	8. The Executive Director shall submit to the European Parliament, at the latter's request, any information required for the smooth application of the discharge procedure for the financial year N, in accordance with Article ~~*261(3)*~~***267(3)*** of Regulation (EU, Euratom) ~~*2018/1046*~~***2024/2509***. Text Origin: Council Mandate
Article 227(9)				
G 2273	9. On a recommendation from the Council acting by a qualified majority, the European Parliament shall, before 15 May of year N+2, give a discharge to the Executive Director in respect of the implementation of the budget for year N.	9. On a recommendation from the Council acting by a qualified majority, the European Parliament shall, before 15 May of year N+2, give a discharge to the Executive Director in respect of the implementation of the budget for year N.	9. On a recommendation from the Council acting by a qualified majority, the European Parliament shall, before 15 May of year N+2, give a discharge to the Executive Director in respect of the implementation of the budget for year N.	9. On a recommendation from the Council acting by a qualified majority, the European Parliament shall, before 15 May of year N+2, give a discharge to the Executive Director in respect of the implementation of the budget for year N.

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				Text Origin: Commission Proposal
Article 228				
2274	Article 228 Combating fraud	Article 228 Combating fraud	Article 228 Combating fraud	Article 228 Combating fraud Text Origin: Commission Proposal
Article 228(1)				
2275	1. In order to combat fraud, corruption and other unlawful activities within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013 shall apply without restriction.	1. In order to combat fraud, corruption and other unlawful activities within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013 shall apply without restriction.	1. ~~In order to combat fraud, corruption and other unlawful activities within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013~~ **On a recommendation from the Council acting by a qualified majority, the European Parliament** shall ~~apply without restriction~~**, before 15 May of year N+2, give a discharge to the Executive Director in respect of the implementation of the budget for year N**.	1. In order to combat fraud, corruption and other unlawful activities within the EU Customs Authority, the provisions of Regulation (EU, Euratom) No 883/2013 shall apply without restriction. Text Origin: EP Mandate
Article 228(2)				
2276	2. The EU Customs Authority shall accede to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European	2. The EU Customs Authority shall accede to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European	2. The EU Customs Authority shall accede to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European	2. The EU Customs Authority shall accede to the Interinstitutional Agreement of 25 May 1999 between the European Parliament, the Council of the European Union and the Commission of the European

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	Communities concerning internal investigations by OLAF[1] within six months from [XXX] and shall adopt the appropriate provisions applicable to its staff using the template set out in the Annex to that Agreement. 1. OJ L 136, 31.5.1999, p. 15.	Communities concerning internal investigations by OLAF[1] within six months from [XXX] and shall adopt the appropriate provisions applicable to its staff using the template set out in the Annex to that Agreement. 1. OJ L 136, 31.5.1999, p. 15.	Communities concerning internal investigations by OLAF[1] ~~within~~ **by …[**six months from ~~[XXX~~**the date of entry into force of this Regulation**] and shall adopt the appropriate provisions applicable to its staff using the template set out in the Annex to that Agreement. ~~1. OJ L 136, 31.5.1999, p. 15.~~	Communities concerning internal investigations by OLAF[1] ~~within~~ ***by …[***six months from ~~[XXX~~***the date of entry into force of this Regulation***] and shall adopt the appropriate provisions applicable to its staff using the template set out in the Annex to that Agreement. ~~1. OJ L 136, 31.5.1999, p. 15.~~ Text Origin: Council Mandate
Article 228(3)				
G 2277	3. The European Court of Auditors shall have the power of audit, on the basis of documents and on the spot, over all grant beneficiaries, contractors and subcontractors who have received Union funds from the EU Customs Authority.	3. The European Court of Auditors shall have the power of audit, on the basis of documents and on the spot, over all grant beneficiaries, contractors and subcontractors who have received Union funds from the EU Customs Authority.	3. The European Court of Auditors shall have the power of audit, on the basis of documents and on the spot, over all grant beneficiaries, contractors and subcontractors who have received Union funds from the EU Customs Authority.	3. The European Court of Auditors shall have the power of audit, on the basis of documents and on the spot, over all grant beneficiaries, contractors and subcontractors who have received Union funds from the EU Customs Authority. Text Origin: Commission Proposal
Article 228(4)				
G 2278	4. OLAF may carry out investigations, including on-the-spot checks and inspections with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the	4. OLAF may carry out investigations, including on-the-spot checks and inspections with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the	4. OLAF may carry out investigations, including on-the-spot checks and inspections with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the	4. OLAF may carry out investigations, including on-the-spot checks and inspections with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the

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	financial interests of the Union in connection with a grant or a contract funded by the EU Customs Authority, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 and Council Regulation (Euratom, EC) No 2185/96[1]. _____ 1. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2).	financial interests of the Union in connection with a grant or a contract funded by the EU Customs Authority, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 and Council Regulation (Euratom, EC) No 2185/96[1]. _____ 1. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2).	financial interests of the Union in connection with a grant or a contract funded by the EU Customs Authority, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 and Council Regulation (Euratom, EC) No 2185/96[1]. _____ 1. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2).	financial interests of the Union in connection with a grant or a contract funded by the EU Customs Authority, in accordance with the provisions and procedures laid down in Regulation (EU, Euratom) No 883/2013 and Council Regulation (Euratom, EC) No 2185/96[1]. _____ 1. Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission order to protect the European Communities' financial interests against fraud and other irregularities (OJ L 292, 15.11.1996, p. 2). Text Origin: Commission Proposal
Article 228(5)				
G 2279	5. Without prejudice to paragraphs 1, 2, 3, and 4, contracts, grant agreements and grant decisions of the EU Customs Authority shall contain provisions expressly empowering the European Court of Auditors and OLAF to conduct such audits and investigations, according to their respective competences. Working arrangements with competent authorities of third countries and	5. Without prejudice to paragraphs 1, 2, 3, and 4, contracts, grant agreements and grant decisions of the EU Customs Authority shall contain provisions expressly empowering the European Court of Auditors and OLAF to conduct such audits and investigations, according to their respective competences. Working arrangements with competent authorities of third countries and	5. Without prejudice to paragraphs 1, 2, 3, and 4, contracts, grant agreements and grant decisions of the EU Customs Authority shall contain provisions expressly empowering the European Court of Auditors and OLAF to conduct such audits and investigations, according to their respective competences. Working arrangements with competent authorities of third countries and	5. Without prejudice to paragraphs 1, 2, 3, and 4, contracts, grant agreements and grant decisions of the EU Customs Authority shall contain provisions expressly empowering the European Court of Auditors and OLAF to conduct such audits and investigations, according to their respective competences. Working arrangements with competent authorities of third countries and G

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	international organisations shall cover the assistance and cooperation of those authorities and international organisation in relation to audits and investigations carried out by the Court of Auditors and OLAF.	international organisations shall cover the assistance and cooperation of those authorities and international organisation in relation to audits and investigations carried out by the Court of Auditors and OLAF.	international organisations shall cover the assistance and cooperation of those authorities and international organisation in relation to audits and investigations carried out by the Court of Auditors and OLAF.	international organisations shall cover the assistance and cooperation of those authorities and international organisation in relation to audits and investigations carried out by the Court of Auditors and OLAF. Text Origin: Commission Proposal
Article 228(6)				
G 2280	6. In accordance with Regulation (EU) 2017/1939, EPPO may investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council[1]. 1. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).	6. In accordance with Regulation (EU) 2017/1939, EPPO ~~*may investigate and prosecute*~~***is responsible for investigating and prosecuting*** fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council[1]. ***The EU Customs Authority or the relevant national competent authorities shall without undue delay report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation.***	6. In accordance with Regulation (EU) 2017/1939, EPPO may investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council[1]. 1. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).	6. In accordance with Regulation (EU) 2017/1939, EPPO may investigate and prosecute fraud and other illegal activities affecting the financial interests of the Union as provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council[1]. ***The EU Customs Authority shall without undue delay report to the EPPO any criminal conduct in respect of which it could exercise its competence in accordance with Article 22 and Article 25(2) and (3) of that Regulation.*** ~~*1. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).*~~ G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		1. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29).		Text Origin: EP Mandate
Chapter 5				
G 2281	Chapter 5 Provisions on staff	Chapter 5 Provisions on staff	Chapter 5 Provisions on staff	Chapter 5 Provisions on staff Text Origin: Commission Proposal
Article 229				
G 2282	Article 229 General provision	Article 229 General provision	Article 229 General provision	Article 229 General provision Text Origin: Commission Proposal
Article 229, first paragraph				
G 2283	The Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union and the rules adopted by agreement between the Union institutions for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants shall apply to the staff of the EU Customs Authority.	The Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union and the rules adopted by agreement between the Union institutions for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants shall apply to the staff of the EU Customs Authority.	The Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union and the rules adopted by agreement between the Union institutions for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants shall apply to the staff of the EU Customs Authority.	The Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union and the rules adopted by agreement between the Union institutions for giving effect to the Staff Regulations of Officials and the Conditions of Employment of Other Servants shall apply to the staff of the EU Customs Authority. Text Origin: Commission Proposal
Article 230				

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G	2284	Article 230 Seconded national experts and other staff	Article 230 Seconded national experts and other staff	Article 230 Seconded national experts and other staff	Article 230 Seconded national experts and other staff Text Origin: Commission Proposal	G
Article 230(1)						
G	2285	1. The EU Customs Authority may make use of seconded national experts or other staff not employed by the EU Customs Authority.	1. The EU Customs Authority may make use of seconded national experts or other staff not employed by the EU Customs Authority.	1. The EU Customs Authority may make use of seconded national experts or other staff not employed by the EU Customs Authority.	1. The EU Customs Authority may make use of seconded national experts or other staff not employed by the EU Customs Authority. Text Origin: Commission Proposal	G
Article 230(2)						
G	2286	2. The Management Board shall adopt a decision laying down rules on the secondment of national experts to the EU Customs Authority.	2. The Management Board shall adopt a decision laying down rules on the secondment of national experts to the EU Customs Authority.	2. The Management Board shall adopt a decision laying down rules on the secondment of national experts to the EU Customs Authority.	2. The Management Board shall adopt a decision laying down rules on the secondment of national experts to the EU Customs Authority. Text Origin: Commission Proposal	G
Article 231						
G	2287	Article 231 Privileges and immunities	Article 231 Privileges and immunities	Article 231 Privileges and immunities	Article 231 Privileges and immunities Text Origin: Commission Proposal	G
Article 231, first paragraph						

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2288	Protocol No 7 on the Privileges and Immunities of the European Union annexed to the Treaty on the Functioning of the European Union shall apply to the EU Customs Authority and its staff.	Protocol No 7 on the Privileges and Immunities of the European Union annexed to the Treaty on the Functioning of the European Union shall apply to the EU Customs Authority and its staff.	Protocol No 7 on the Privileges and Immunities of the European Union annexed to the Treaty on the Functioning of the European Union shall apply to the EU Customs Authority and its staff.	Protocol No 7 on the Privileges and Immunities of the European Union annexed to the Treaty on the Functioning of the European Union shall apply to the EU Customs Authority and its staff. Text Origin: Commission Proposal
Chapter 6				
2289	Chapter 6 General and final provisions	Chapter 6 General and final provisions	Chapter 6 General and final provisions	Chapter 6 General and final provisions Text Origin: Commission Proposal
Article 232				
2290	Article 232 Transparency and Communication	Article 232 Transparency and Communication	Article 232 Transparency and communication	Article 232 Transparency and Communication Text Origin: Commission Proposal
Article 232(1)				
2291	1. Regulation (EC) No 1049/2001 shall apply to documents held by the EU Customs Authority. The Management Board shall, within six months of the date of its first meeting, adopt the detailed rules for applying Regulation (EC) No 1049/2001.	1. Regulation (EC) No 1049/2001 shall apply to documents held by the EU Customs Authority. The Management Board shall, within six months of the date of its first meeting, adopt the detailed rules for applying Regulation (EC) No 1049/2001.	1. Regulation (EC) No 1049/2001 shall apply to documents held by the EU Customs Authority. The Management Board shall, within six months of the date of its first meeting, adopt the detailed rules for applying Regulation (EC) No 1049/2001.	1. Regulation (EC) No 1049/2001 shall apply to documents held by the EU Customs Authority. The Management Board shall, within six months of the date of its first meeting, adopt the detailed rules for applying Regulation (EC) No 1049/2001.

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				Text Origin: Commission Proposal
Article 232(2)				
2292	2. The processing of personal data by the EU Customs Authority shall be subject to Regulation (EU) 2018/1725. The Management Board shall, within six months of the date of its first meeting, establish measures for the application of Regulation (EU) 2018/1725 by the EU Customs Authority, including those concerning the appointment of a Data Protection Officer of the EU Customs Authority. Those measures shall be established after consultation of the European Data Protection Supervisor.	2. The processing of personal data by the EU Customs Authority shall be subject to Regulation (EU) 2018/1725. The Management Board shall, within six months of the date of its first meeting, establish measures for the application of Regulation (EU) 2018/1725 by the EU Customs Authority, including those concerning the appointment of a Data Protection Officer of the EU Customs Authority. Those measures shall be established after consultation of the European Data Protection Supervisor.	2. The processing of personal data by the EU Customs Authority shall be subject to Regulation (EU) 2018/1725. The Management Board shall, within six months of the date of its first meeting, establish measures for the application of Regulation (EU) 2018/1725 by the EU Customs Authority, including those concerning the appointment of a Data Protection Officer of the EU Customs Authority. Those measures shall be established after consultation of the European Data Protection Supervisor.	2. The processing of personal data by the EU Customs Authority shall be subject to Regulation (EU) 2018/1725. The Management Board shall, within six months of the date of its first meeting, establish measures for the application of Regulation (EU) 2018/1725 by the EU Customs Authority, including those concerning the appointment of a Data Protection Officer of the EU Customs Authority. Those measures shall be established after consultation of the European Data Protection Supervisor. Text Origin: Commission Proposal
Article 232(3)				
2293	3. The EU Customs Authority may engage in communication activities on its own initiative within its field of competence. The allocation of resources to communication activities shall not be detrimental to the effective exercise of the	3. The EU Customs Authority may engage in communication activities on its own initiative within its field of competence. The allocation of resources to communication activities shall not be detrimental to the effective exercise of the	3. The EU Customs Authority may engage in communication activities on its own initiative within its field of competence. The allocation of resources to communication activities shall ~~not be detrimental~~**contribute** to the	3. The EU Customs Authority may engage in communication activities on its own initiative within its field of competence. The allocation of resources to communication activities shall ~~not be detrimental~~***contribute*** to the

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	tasks of the EU Customs Authority. Communication activities shall be carried out in accordance with relevant communication and dissemination plans adopted by the Management Board.	tasks of the EU Customs Authority. Communication activities shall be carried out in accordance with relevant communication and dissemination plans adopted by the Management Board.	effective exercise of the tasks of the EU Customs Authority. Communication activities shall be carried out in accordance with relevant communication and dissemination plans adopted by the Management Board.	effective exercise of the tasks of the EU Customs Authority. Communication activities shall be carried out in accordance with relevant communication and dissemination plans adopted by the Management Board. Text Origin: Council Mandate
Article 233				
G 2294	Article 233 Security rules on the protection of classified and sensitive non-classified information	Article 233 Security rules on the protection of classified and sensitive non-classified information	Article 233 Security rules on the protection of classified and sensitive non-classified information	Article 233 Security rules on the protection of classified and sensitive non-classified information Text Origin: Commission Proposal
Article 233(1)				
G 2295	1. The EU Customs Authority shall adopt its own security rules that shall be based on the principles and rules laid down in the Commission's security rules for protecting European Union classified information (EUCI) and sensitive non-classified information including, inter alia, provisions for the exchange of such information with third countries, and processing and storage of such information as set	1. The EU Customs Authority shall adopt its own security rules that shall be based on the principles and rules laid down in the Commission's security rules for protecting European Union classified information (EUCI) and sensitive non-classified information including, inter alia, provisions for the exchange of such information with third countries, and processing and storage of such information as set	1. The EU Customs Authority shall adopt its own security rules that shall be based on the principles and rules laid down in the Commission's security rules for protecting European Union classified information (EUCI) and sensitive non-classified information including, inter alia, provisions for the exchange of such information with third countries, and processing and storage of such information as set	1. The EU Customs Authority shall adopt its own security rules that shall be based on the principles and rules laid down in the Commission's security rules for protecting European Union classified information (EUCI) and sensitive non-classified information including, inter alia, provisions for the exchange of such information with third countries, and processing and storage of such information as set

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	out in Commission Decisions (EU, Euratom) 2015/443[1] and (EU, Euratom) 2015/444[2]. Any administrative arrangement on the exchange of classified information with the relevant authorities of a third country or, in the absence of such arrangement, any exceptional ad hoc release of EUCI to those authorities, shall be subject to the Commission's prior approval. _____ 1. Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41). 2. Commission Decision (EU, Euratom) 2015/444 of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53).	out in Commission Decisions (EU, Euratom) 2015/443[1] and (EU, Euratom) 2015/444[2]. Any administrative arrangement on the exchange of classified information with the relevant authorities of a third country or, in the absence of such arrangement, any exceptional ad hoc release of EUCI to those authorities, shall be subject to the Commission's prior approval. _____ 1. Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41). 2. Commission Decision (EU, Euratom) 2015/444 of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53).	out in Commission Decisions (EU, Euratom) 2015/443[1] and (EU, Euratom) 2015/444[2]. Any administrative arrangement on the exchange of classified information with the relevant authorities of a third country or, in the absence of such arrangement, any exceptional ad hoc release of EUCI to those authorities, shall be subject to the Commission's prior approval. _____ 1. Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41). 2. Commission Decision (EU, Euratom) 2015/444 of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53).	out in Commission Decisions (EU, Euratom) 2015/443[1] and (EU, Euratom) 2015/444[2]. Any administrative arrangement on the exchange of classified information with the relevant authorities of a third country or, in the absence of such arrangement, any exceptional ad hoc release of EUCI to those authorities, shall be subject to the Commission's prior approval. _____ 1. Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41). 2. Commission Decision (EU, Euratom) 2015/444 of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53). Text Origin: Commission Proposal
Article 233(2)				
G 2296	2. The management board shall adopt the EU Customs Authority's security rules following approval by the Commission. When assessing the proposed security rules, the Commission shall ensure that they are compatible with Decisions	2. The management board shall adopt the EU Customs Authority's security rules following approval by the Commission. When assessing the proposed security rules, the Commission shall ensure that they are compatible with Decisions	2. The management board shall adopt the EU Customs Authority's security rules following approval by the Commission. When assessing the proposed security rules, the Commission shall ensure that they are compatible with Decisions	2. The management board shall adopt the EU Customs Authority's security rules following approval by the Commission. When assessing the proposed security rules, the Commission shall ensure that they are compatible with Decisions G

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	(EU, Euratom) 2015/443 and (EU, Euratom) 2015/444.	(EU, Euratom) 2015/443 and (EU, Euratom) 2015/444.	(EU, Euratom) 2015/443 and (EU, Euratom) 2015/444.	(EU, Euratom) 2015/443 and (EU, Euratom) 2015/444. Text Origin: Commission Proposal
Article 233(3)				
2297	3. Members of the Management Board, the Executive Director, external experts participating in ad hoc working groups, and members of the staff of the EU Customs Authority shall comply with the confidentiality requirements under Article 339 TFEU, even after their duties have ceased.	3. Members of the Management Board, the Executive Director, external experts participating in ad hoc working groups, and members of the staff of the EU Customs Authority shall comply with the confidentiality requirements under Article 339 TFEU, even after their duties have ceased.	3. Members of the Management Board, the Executive Director, ~~external~~ experts participating in ad hoc working groups, and members of ~~the~~ staff of the EU Customs Authority shall comply with the confidentiality requirements under Article 339 TFEU, even after their duties have ceased.	*deleted* *Text Origin: Council Mandate*
Article 233(4)				
2298	*4.* The EU Customs Authority may take the necessary measures to facilitate the exchange of information relevant to its tasks with the Commission and the Member States and, where appropriate, the relevant Union institutions, bodies, offices and agencies. Any administrative arrangements concluded to that end with regard to the sharing of EU classified information (EUCI) or, in the absence of such arrangements, any exceptional ad	4. The EU Customs Authority may take the necessary measures to facilitate the exchange of information relevant to its tasks with the Commission and the Member States and, where appropriate, the relevant Union institutions, bodies, offices and agencies. Any administrative arrangements concluded to that end with regard to the sharing of EU classified information (EUCI) or, in the absence of such arrangements, any exceptional ad	4. The EU Customs Authority may take the necessary measures to facilitate the exchange of information relevant to its tasks with the Commission and the Member States and, where appropriate, the relevant Union institutions, bodies, offices and agencies. Any administrative arrangements concluded to that end with regard to the sharing of ~~EU classified information (EUCI)~~**EUCI** or, in the absence of such arrangements, any	4. The EU Customs Authority may take the necessary measures to facilitate the exchange of information relevant to its tasks with the Commission and the Member States and, where appropriate, the relevant Union institutions, bodies, offices and agencies. Any administrative arrangements concluded to that end with regard to the sharing of EU classified information (EUCI) or, in the absence of such arrangements, any exceptional ad

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	hoc release of EUCI, shall have received the Commission's prior approval.	hoc release of EUCI, shall have received the Commission's prior approval.	exceptional ad hoc release of EUCI, shall ~~have received~~**be subject to** the Commission's prior approval.	hoc release of EUCI, shall have received the Commission's prior approval. Text Origin: EP Mandate
Article 234				
G 2299	Article 234 Language arrangements	Article 234 Language arrangements	Article 234 Language arrangements	Article 234 Language arrangements Text Origin: Commission Proposal G
Article 234(1)				
G 2300	1. The provisions laid down in Council Regulation No 1[1] shall apply to the EU Customs Authority. _____ 1. Council Regulation No 1 of 15 April 1958 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385).	1. The provisions laid down in Council Regulation No 1[1] shall apply to the EU Customs Authority. _____ 1. Council Regulation No 1 of 15 April 1958 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385).	1. The provisions laid down in Council Regulation No 1[1] shall apply to the EU Customs Authority. _____ 1. Council Regulation No 1 of 15 April 1958 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385).	1. The provisions laid down in Council Regulation No 1[1] shall apply to the EU Customs Authority. _____ 1. Council Regulation No 1 of 15 April 1958 determining the languages to be used by the European Economic Community (OJ 17, 6.10.1958, p. 385). Text Origin: Commission Proposal G
Article 234(2)				
G 2301	2. The Management Board shall decide on the internal language arrangements for the EU Customs Authority.	2. The Management Board shall decide on the internal language arrangements for the EU Customs Authority.	2. The Management Board shall decide on the internal language arrangements for the EU Customs Authority.	2. The Management Board shall decide on the internal language arrangements for the EU Customs Authority. Text Origin: Commission Proposal G

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Article 234(3)				
2302	3. The translation services required for the functioning of the EU Customs Authority shall be provided by the Translation Centre for the Bodies of the European Union.	3. The translation services required for the functioning of the EU Customs Authority shall be provided by the Translation Centre for the Bodies of the European Union.	3. ~~The translation~~ **All linguistic** services required ~~for the functioning of~~**by** the EU Customs Authority**, other than interpretation,** shall be provided by the Translation Centre for the Bodies of the European Union.	3. ~~*The*~~ Translation ***and all other linguistic*** services required ~~*for the functioning of*~~***by*** the EU Customs Authority***, other than interpretation,*** shall be provided by the Translation Centre for the Bodies of the European Union. Text Origin: Council Mandate
Article 235				
2303	Article 235 Evaluation	Article 235 Evaluation	Article 235 Evaluation	Article 235 Evaluation Text Origin: Commission Proposal
Article 235(1)				
2304	1. Not later than [OP please insert the date = 5 years after the date of entry into force of this Regulation], and every 5 years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.	1. Not later than [OP please insert the date = ~~*5*~~***4*** years after the date of entry into force of this Regulation], and every ~~*5*~~***4*** years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.	1. Not later than [OP please insert the date = 5 years after the date of entry into force of this Regulation], and every 5 years thereafter, the Commission shall ensure that an evaluation ~~in accordance with Commission guidelines~~ of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out.	1. Not later than [OP please insert the date = 5 years after the date of entry into force of this Regulation], and every 5 years thereafter, the Commission shall ensure that an evaluation in accordance with Commission guidelines of the EU Customs Authority's performance in relation to its objectives, mandate, tasks and governance and location(s) is carried out. Text Origin: EP Mandate
Article 235(2)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2305	2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification.	2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification.	2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification.	2. The evaluation shall, in particular, address the possible need to modify the mandate of the EU Customs Authority, and the financial implications of any such modification. Text Origin: Commission Proposal	G
Article 235(3)						
G	2306	3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance, including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks.	3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance~~, including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks~~.	3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance, including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks.	3. On the occasion of every second evaluation referred to in paragraph 1, the results achieved by the EU Customs Authority shall be assessed, having regard to its objectives, mandate, tasks and governance, including an assessment of whether the continuation of the EU Customs Authority is still justified with regard to those objectives, mandate, governance and tasks. Text Origin: Council Mandate	G
Article 235(4)						
G	2307	4. The Commission shall report to the European Parliament and the Council on the findings of the evaluation referred to in paragraph 2. The findings of the evaluation shall be made public.	4. The Commission shall report to the European Parliament and the Council on the findings of the evaluation referred to in paragraph 2. The findings of the evaluation shall be made public.	4. The Commission shall report to the European Parliament and the Council on the findings of the evaluation ~~referred to in paragraph 2~~. The findings of the evaluation shall be made public.	4. The Commission shall report to the European Parliament and the Council on the findings of the evaluation referred to in paragraph 2. The findings of the evaluation shall be made public.	G

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					Text Origin: EP Mandate
Article 236					
G	2308	Article 236 Liability of the EU Customs Authority	Article 236 Liability of the EU Customs Authority	Article 236 Liability of the EU Customs Authority	Article 236 Liability of the EU Customs Authority Text Origin: Commission Proposal
Article 236(1)					
G	2309	1. The contractual liability of the EU Customs Authority shall be governed by the law applicable to the contract in question.	1. The contractual liability of the EU Customs Authority shall be governed by the law applicable to the contract in question.	1. The contractual liability of the EU Customs Authority shall be governed by the law applicable to the contract in question.	1. The contractual liability of the EU Customs Authority shall be governed by the law applicable to the contract in question. Text Origin: Commission Proposal
Article 236(2)					
G	2310	2. The Court of Justice of the European Union shall have jurisdiction to give judgment pursuant to any arbitration clause contained in a contract concluded by the EU Customs Authority.	2. The Court of Justice of the European Union shall have jurisdiction to give judgment pursuant to any arbitration clause contained in a contract concluded by the EU Customs Authority.	2. The Court of Justice of the European Union shall have jurisdiction to give judgment pursuant to any arbitration clause contained in a contract concluded by the EU Customs Authority.	2. The Court of Justice of the European Union shall have jurisdiction to give judgment pursuant to any arbitration clause contained in a contract concluded by the EU Customs Authority. Text Origin: Commission Proposal
Article 236(3)					
G	2311	3. In the event of non-contractual liability, the EU Customs Authority shall, in accordance with the general	3. In the event of non-contractual liability, the EU Customs Authority shall, in accordance with the general	3. In the event of non-contractual liability, the EU Customs Authority shall, in accordance with the general	3. In the event of non-contractual liability, the EU Customs Authority shall, in accordance with the general

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		principles common to the laws of the Member States, make good any damage caused by its departments or by its staff in the performance of their duties.	principles common to the laws of the Member States, make good any damage caused by its departments or by its staff in the performance of their duties.	principles common to the laws of the Member States, make good any damage caused by its departments or by its staff in the performance of their duties.	principles common to the laws of the Member States, make good any damage caused by its departments or by its staff in the performance of their duties. Text Origin: Commission Proposal	
Article 236(4)						
G	2312	4. The Court of Justice of the European Union shall have jurisdiction in disputes over compensation for the damage referred to in paragraph 3.	4. The Court of Justice of the European Union shall have jurisdiction in disputes over compensation for the damage referred to in paragraph 3.	4. The Court of Justice of the European Union shall have jurisdiction in disputes over compensation for the damage referred to in paragraph 3.	4. The Court of Justice of the European Union shall have jurisdiction in disputes over compensation for the damage referred to in paragraph 3. Text Origin: Commission Proposal	G
Article 236(5)						
G	2313	5. The personal liability of its staff towards the EU Customs Authority shall be governed by the provisions laid down in the Staff Regulations of Officials or Conditions of Employment of Other Servants applicable to them.	5. The personal liability of its staff towards the EU Customs Authority shall be governed by the provisions laid down in the Staff Regulations of Officials or Conditions of Employment of Other Servants applicable to them.	5. The personal liability of its staff towards the EU Customs Authority shall be governed by the provisions laid down in the Staff Regulations of Officials or Conditions of Employment of Other Servants applicable to them.	5. The personal liability of its staff towards the EU Customs Authority shall be governed by the provisions laid down in the Staff Regulations of Officials or Conditions of Employment of Other Servants applicable to them. Text Origin: Commission Proposal	G
Article 236(6)						
Y	2314	6. The financial liability of the Union and the Member States	6. The financial liability of the Union and the Member States	~~6. The financial liability of the Union and the Member States~~	6. The financial liability of the Union and the Member States	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		for the debts of the EU Customs Authority shall be limited to their contribution already made for the administrative costs.	for the debts of the EU Customs Authority shall be limited to their contribution already made for the administrative costs.	~~for the debts of the EU Customs Authority shall be limited to their contribution already made for the administrative costs.~~	for the debts of the EU Customs Authority shall be limited to their contribution already made for the administrative costs. Text Origin: Commission Proposal
	Article 237				
G	2315	Article 237 Headquarters Agreement and operating conditions	Article 237 Headquarters Agreement and operating conditions	Article 237 Headquarters Agreement and operating conditions	G
	Article 237(1)				
G	2316	1. The necessary arrangements concerning the accommodation to be provided for the EU Customs Authority in the host Member State and the facilities to be made available by that Member State together with the specific rules applicable in the host Member State to the Executive Director, members of the Management Board, EU Customs Authority staff and members of their families shall be laid down in a Headquarters Agreement between the EU Customs Authority and Member State where the seat is located, concluded after obtaining the approval of the Management	1. The necessary arrangements concerning the accommodation to be provided for the EU Customs Authority in the host Member State and the facilities to be made available by that Member State together with the specific rules applicable in the host Member State to the Executive Director, members of the Management Board, EU Customs Authority staff and members of their families shall be laid down in a Headquarters Agreement between the EU Customs Authority and Member State where the seat is located, concluded after obtaining the approval of the Management	1. The necessary arrangements concerning the accommodation to be provided for the EU Customs Authority in the host Member State and the facilities to be made available by that Member State together with the specific rules applicable in the host Member State to the Executive Director, members of the Management Board, EU Customs Authority staff and members of their families shall be laid down in a Headquarters Agreement between the EU Customs Authority and Member State where the seat is located, concluded after obtaining the approval of the Management	1. The necessary arrangements concerning the accommodation to be provided for the EU Customs Authority in the host Member State and the facilities to be made available by that Member State together with the specific rules applicable in the host Member State to the Executive Director, members of the Management Board, EU Customs Authority staff and members of their families shall be laid down in a Headquarters Agreement between the EU Customs Authority and Member State where the seat is located, concluded after obtaining the approval of the Management	G

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	Board and no later than …[OP please insert the date = two years after the date of entry into force of this Regulation].	Board and no later than …[OP please insert the date = two years after the date of entry into force of this Regulation].	Board and no later than …[OP please insert the date = two years after the date of entry into force of this Regulation].	Board and no later than …[OP please insert the date = two years after the date of entry into force of this Regulation]. Text Origin: Commission Proposal
Article 237(2)				
G 2317	2. The EU Customs Authority's host Member State shall provide the best possible conditions to ensure the functioning of the EU Customs Authority, including multilingual, European-oriented schooling and appropriate transport connections.	2. The EU Customs Authority's host Member State shall provide the best possible conditions to ensure the functioning of the EU Customs Authority, including multilingual, European-oriented schooling and appropriate transport connections.	2. The EU Customs Authority's host Member State shall provide the best possible conditions to ensure the functioning of the EU Customs Authority, including multilingual, European-oriented schooling and appropriate transport connections.	2. The EU Customs Authority's host Member State shall provide the best possible conditions to ensure the functioning of the EU Customs Authority, including multilingual, European-oriented schooling and appropriate transport connections. Text Origin: Commission Proposal
Article 237(3), first subparagraph				
G 2318	3. Where exceptional circumstances so require, the Executive Director may decide to establish a local office in another Member State for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.	3. Where exceptional circumstances so require, the Executive Director may decide– to establish ~~*a local office in another*~~***offices in other*** Member ~~*State*~~***States*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.	3. Where exceptional circumstances so require, the Executive Director may decide to establish a local office in another Member State for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner.	3. Where exceptional circumstances so require, the Executive Director may decide– to establish ~~*a*~~ local ~~*office in another*~~***offices in other*** Member ~~*State*~~***States*** for the purposes of carrying out the EU Customs Authority's tasks in a more, efficient, effective and coherent manner. Text Origin: Council Mandate

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Article 237(3), second subparagraph					
G	2319	Before deciding to establish a local office, the Executive Director shall obtain the prior consent of the Commission, the Management Board and the Member State concerned. The decision shall be based on an appropriate cost-benefit analysis that demonstrates in particular the added value of such decision. The decision shall specify the scope of the activities to be carried out at the local office in a manner that avoids unnecessary costs and duplication of administrative functions of the EU Customs Authority.	Before deciding to establish a local office, the Executive Director shall obtain the prior consent of the Commission, the Management Board and the Member State concerned. The decision shall be based on an appropriate cost-benefit analysis that demonstrates in particular the added value of such decision. The decision shall specify the scope of the activities to be carried out at the local office in a manner that avoids unnecessary costs and duplication of administrative functions of the EU Customs Authority.	Before deciding to establish a local office, the Executive Director shall obtain the prior consent of ~~the Commission,~~ the Management Board and the Member State concerned. The decision shall be based on an appropriate cost-benefit analysis that demonstrates in particular the added value of such decision. The decision shall specify the scope of the activities to be carried out at the local office in a manner that avoids unnecessary costs and duplication of administrative functions of the EU Customs Authority. Text Origin: EP Mandate	G
Article 238					
G	2320	Article 238 Start of the EU Customs Authority's activities	Article 238 Start of the EU Customs Authority's activities	Article 238 Start of the EU Customs Authority's activities Text Origin: Commission Proposal	G
Article 238(1)					
Y	2321	1. The EU Customs Authority is established as of 2026	1. The EU Customs Authority is established as of 2026	~~1. The EU Customs Authority is established as of 2026~~	*deleted*	Y

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	and shall become fully operational by 2028.	and shall become fully operational ~~by~~***as of 1 January*** 2028.	~~and shall become fully operational by 2028.~~	
Article 238(2)				
Y	*2322*	*2.* The Commission shall be responsible for the establishment and initial operation of the EU Customs Authority until the EU Customs Authority has the operational capacity to implement its own budget. For that purpose:	2. The Commission shall be responsible for the establishment and initial operation of the EU Customs Authority until the EU Customs Authority has the operational capacity to implement its own budget. For that purpose:	2. The Commission shall be responsible for the establishment and initial operation of the EU Customs Authority until the EU Customs Authority has the operational capacity to implement its own budget. For that purpose: Text Origin: EP Mandate	2. The Commission shall be responsible for the establishment and initial operation of the EU Customs Authority ***[in accordance with the date established in Article 264]*** until the EU Customs Authority has the operational capacity to implement its own budget. For that purpose: Text Origin: EP Mandate	Y
Article 238(2), point (a)				
G	2323	(a) until the Executive Director takes up his or her duties following his or her appointment by the Management Board in accordance with Article 218 the Commission may designate a Commission official to act as interim Executive Director and exercise the duties assigned to the Executive Director;	(a) until the Executive Director takes up his or her duties following his or her appointment by the Management Board in accordance with Article 218 the Commission may designate a Commission official to act as interim Executive Director and exercise the duties assigned to the Executive Director;	(a) until the Executive Director takes up his or her duties following his or her appointment by the Management Board in accordance with Article 218 the Commission may designate a Commission official to act as interim Executive Director and exercise the duties assigned to the Executive Director; Text Origin: Commission Proposal	G
Article 238(2), point (b)				
G	2324	(b) by derogation from Article 215(1), point (i) and until the	(b) by derogation from Article 215(1), point (i) and until the	(b) by derogation from Article 215(1), point (i) and until the	G

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	adoption of a decision as referred to in Article 215(2), the interim Executive Director shall exercise the appointing authority powers;	adoption of a decision as referred to in Article 215(2), the interim Executive Director shall exercise the appointing authority powers;	adoption of a decision as referred to in Article 215(2), the interim Executive Director shall exercise the appointing authority powers;	adoption of a decision as referred to in Article 215(2), the interim Executive Director shall exercise the appointing authority powers; Text Origin: Commission Proposal
Article 238(2), point (c)				
G 2325	(c) the Commission may offer assistance to the EU Customs Authority, in particular by seconding Commission officials to carry out the activities of the EU Customs Authority under the responsibility of the interim Executive Director or the Executive Director;	(c) the Commission may offer assistance to the EU Customs Authority, in particular by seconding Commission officials to carry out the activities of the EU Customs Authority under the responsibility of the interim Executive Director or the Executive Director;	(c) the Commission may offer assistance to the EU Customs Authority, in particular by seconding Commission officials to carry out the activities of the EU Customs Authority under the responsibility of the interim Executive Director or the Executive Director;	(c) the Commission may offer assistance to the EU Customs Authority, in particular by seconding Commission officials to carry out the activities of the EU Customs Authority under the responsibility of the interim Executive Director or the Executive Director; Text Origin: Commission Proposal
Article 238(2), point (d)				
G 2326	(d) the interim Executive Director may authorise all payments covered by appropriations entered in the EU Customs Authority's budget and may conclude contracts, including staff contracts, following the adoption of the EU Customs Authority's establishment plan.	(d) the interim Executive Director may authorise all payments covered by appropriations entered in the EU Customs Authority's budget and may conclude contracts, including staff contracts, following the adoption of the EU Customs Authority's establishment plan.	(d) the interim Executive Director may authorise all payments covered by appropriations entered in the EU Customs Authority's budget and may conclude contracts, including staff contracts, following the adoption of the EU Customs Authority's establishment plan.	(d) the interim Executive Director may authorise all payments covered by appropriations entered in the EU Customs Authority's budget and may conclude contracts, including staff contracts, following the adoption of the EU Customs Authority's establishment plan.

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				Text Origin: Commission Proposal
Article 238(2), point (da)				
2326a			**(e) by derogation from Article 214(1), until the Chairperson of the Management Board is elected the interim Executive Director shall convene and chair the meetings of the Management Board, without the right to vote.**	***(e) by derogation from Article 214(1), until the Chairperson of the Management Board is elected the interim Executive Director shall convene and chair the meetings of the Management Board, without the right to vote.*** Text Origin: Council Mandate
Title XIII				
2327	Title XIII CUSTOMS COOPERATION	Title XIII CUSTOMS COOPERATION	Title XIII CUSTOMS COOPERATION	Title XIII CUSTOMS COOPERATION Text Origin: Commission Proposal
Chapter I				
2327a			**Chapter I Cooperation between customs authorities within the Union**	***Chapter I Cooperation between customs authorities within the Union*** Text Origin: Council Mandate
Article 239				
2328	Article 239 Internal customs cooperation	Article 239 Internal customs cooperation	Article 239 Internal customs cooperation	Article 239 Internal customs cooperation Text Origin: Commission Proposal

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Article 239(1)					
G 2329	1. Without prejudice to the provisions of Regulation (EC) No 515/97, customs authorities shall cooperate with each other, with the Commission and with the EU Customs Authority in accordance with the customs legislation and any other Union legislation providing for such cooperation, with a view to ensuring a correct and uniform application of those legislations and supporting the achievement of their mission, as set out in Article 2.	1. Without prejudice to the provisions of Regulation (EC) No 515/97, customs authorities shall cooperate with each other, with the Commission and with the EU Customs Authority in accordance with the customs legislation and any other Union legislation providing for such cooperation, with a view to ensuring a correct and uniform application of those legislations and supporting the achievement of their mission, as set out in Article 2.	1. Without prejudice to the provisions of Regulation (EC) No 515/97, customs authorities shall cooperate with each other, with the Commission and with the EU Customs Authority in accordance with the customs legislation and any other Union legislation providing for such cooperation, with a view to ensuring a correct and uniform application of those legislations and supporting the achievement of their mission, as set out in Article 2.	1. Without prejudice to the provisions of Regulation (EC) No 515/97, customs authorities shall cooperate with each other, with the Commission and with the EU Customs Authority in accordance with the customs legislation and any other Union legislation providing for such cooperation, with a view to ensuring a correct and uniform application of those legislations and supporting the achievement of their mission, as set out in Article 2. Text Origin: Commission Proposal	G
Article 239(2)					
Y 2330	2. Customs authorities may temporarily make customs officers available to work in the customs authorities of another Member State. The EU Customs Authority shall be informed and may coordinate such assignments.	2. Customs authorities may temporarily make customs officers available to work in the customs authorities of another Member State. The EU Customs Authority shall be informed and may coordinate such assignments.	2. Customs authorities may **upon request of another Member State's customs authorities,** temporarily make customs officers available to work in the customs authorities of ~~another~~**that other** Member State. The EU Customs Authority shall be informed and may**, at the request of customs authorities concerned, support and** coordinate such assignments. **An agreement between Member**	2. Customs authorities may ***upon request of another Member State's customs authorities,*** temporarily make customs officers available to work in the customs authorities of ~~another~~***that other*** Member State. The EU Customs Authority shall be informed and may ***propose its support and, with the consent of customs authorities concerned,*** coordinate such assignments. ***Member States concerned may lay down all***	Y

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			States concerned shall lay down all necessary condition of such assignment.	***necessary conditions of such assignment in an agreement or working arrangements.***
Article 239(3)				
G 2331	3. Customs authorities may carry out joint controls in addition to those provided for in Article 241. The customs authorities shall inform the EU Customs Authority of such joint controls.	3. Customs authorities may carry out joint controls in addition to those provided for in Article 241. The customs authorities shall inform the EU Customs Authority of such joint controls.	~~3. Customs authorities may carry out joint controls in addition to those provided for in Article 241. The customs authorities shall inform the EU Customs Authority of such joint controls.~~ ***[Moved to Article 241 (4)]***	3. Customs authorities ***of Member States*** may carry out joint controls ***on their own initiative*** in addition to ~~*those provided for in*~~***the joint controls referred to*** Article 241. ~~*The customs authorities*~~ ***They*** shall inform the EU Customs Authority of such joint controls. Text Origin: EP Mandate
Article 239(4)				
Y 2332	4. The Commission, OLAF and the EU Customs Authority may exchange data relevant for the cooperation referred to in this Title, including risk information. The EU Customs Authority shall ensure the effective use of such information in its risk management activities in accordance with this Title and Title XII.	4. The Commission, OLAF and the EU Customs Authority may exchange data relevant for the cooperation referred to in this Title, including risk information. The EU Customs Authority shall ensure the effective use of such information in its risk management activities in accordance with this Title and Title XII.	4. The Commission, OLAF and the EU Customs Authority may exchange data ~~relevant for~~**in accordance with Title III, for the purpose of** the cooperation referred to in this ~~Title, including~~**Chapter. Where this encompasses** risk information~~.~~**,** the EU Customs Authority shall ensure the effective use of such information in its risk management activities in accordance with this Title and Title XII.	4. The Commission, OLAF and the EU Customs Authority may exchange data ~~*relevant for*~~***in accordance with Title III, for the purpose of*** the cooperation referred to in this ~~*Title, including*~~***Chapter. Where this encompasses*** risk information~~.~~***,*** the EU Customs Authority shall ensure the effective use of such information in its risk management activities in accordance with this Title and Title XII. Text Origin: Council Mandate

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
Article 239a									
Y	2332a			***Article 239a*** ***Platform on the reporting of goods***				*deleted*	Y
Article 239a(1)									
Y	*2332b*			***1. The EU Customs Authority shall set up a platform on the reporting of goods (the "Platform") to give authorities, businesses, consumers and citizens the opportunity to report goods that enter the internal market and are not in compliance with conformity standards and/or with relevant Union legislation.***				*deleted*	Y
Article 239a(2)									
Y	*2332c*			***2. The platform shall be set as an online platform, be easily accessible, intelligible and available in all official languages of the Union.***				*deleted*	Y
Article 239a(3)									
Y	*2332d*			***3. The EU Customs Authority shall assess the information obtained via the platform and if necessary, notify the customs authority(-ies) of one or more Member States, in which a reported good has been placed.***				*deleted*	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		The Customs Authority shall only assess those reported goods that have been placed on the market in one or more Member States.		
Article 239a(4)				
2332e		***4. The notified customs authority referred to paragraph 3 shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law enforcement authorities and tax authorities when implementing measures to remove a reported good from the internal market. The notified customs authority shall report on these measures to the EU Customs Authority by 30 calendar days after a measure has been taken.***		*deleted*
Article 239a(5)				
2332f		***5. The EU Customs Authority shall ensure that all relevant data related to reported goods is available in the EU Customs Data Hub. The EU Customs Authority may request***		*deleted*

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
				customs authorities to submit relevant data for that purpose.					
Article 239a									
Y	*2332g*					**Article 241** **Joint controls** ***[Article 241 is moved here - between Article 239 and Article 240]***			Y
Chapter II									
G	2332h					**Chapter II** **Cooperation with other authorities within the Union**		***Chapter II*** ***Cooperation with other authorities within the Union*** Text Origin: Council Mandate	G
Article 240									
G	2333	Article 240 Framework for cooperation with other authorities		Article 240 Framework for cooperation with other authorities		Article 240 ~~Framework for~~**Customs** cooperation with other authorities **within the Union**		Article 240 ~~*Framework for*~~***Customs*** cooperation with other authorities ***within the Union*** Text Origin: Council Mandate	G
Article 240(1)									
Y	2334	1. Customs authorities shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law		1. Customs authorities shall cooperate with other authorities at national level, including, but not limited to, market surveillance authorities, sanitary and phytosanitary authorities, law		1. **Without prejudice to Regulation (EC) No 515/97, the EU Customs Authority and the** customs authorities shall cooperate with other **competent** authorities **or bodies at Union and**~~at~~ national			Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	enforcement authorities and tax authorities, in the field other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.	enforcement authorities and tax authorities, in the field other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation. Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.	level, including~~, but not limited to,~~ market surveillance authorities, sanitary and phytosanitary authorities, **other** law enforcement authorities **or bodies, statistical authorities,** and tax authorities, ~~in the field other legislation applied by the customs authorities, collection of duties and taxes and other relevant fields of cooperation~~**within the applicable legal frameworks**.~~Where appropriate, customs authorities shall also cooperate with relevant bodies, expert groups, agencies, offices or networks coordinating the activities of other authorities at Union level. Where appropriate, customs authorities shall also cooperate with other relevant parties at EU level, as referred to in paragraph 9, and the involved customs authorities shall notify the EU Customs Authority.~~	
Article 240(1a)				
2334a			**It shall also cover, where applicable, Union bodies or agencies in the limit of their tasks related to customs-related matters, such as the European Union Agency for Law-**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Enforcement Cooperation (Europol), the European Public Prosecutor's Office (EPPO) and the European Border and Coast Guard Agency (Frontex).	
Article 240(2)				
G 2335	2. The cooperation referred to in paragraph 1 shall take place regularly and in a structured way. It shall pursue, in particular, the following objectives:	2. The cooperation referred to in paragraph 1 shall take place regularly and in a structured way. It shall pursue, in particular, the following objectives:	2. The cooperation referred to in paragraph 1 shall take place regularly and in a structured way. It shall pursue, in particular, the following objectives:	2. The cooperation referred to in paragraph 1 shall take place regularly and in a structured way. It shall pursue, in particular, the following objectives: Text Origin: Commission Proposal
Article 240(2), point (a)				
G 2336	(a) contributing to and following legislative developments in policy areas of relevance for customs;	(a) contributing to and following legislative developments in policy areas of relevance for customs;	(a) contributing to and following legislative developments in policy areas of relevance for customs;	(a) contributing to and following legislative developments in policy areas of relevance for customs; Text Origin: Commission Proposal
Article 240(2), point (b)				
G 2337	(b) the exchange of data, in particular data relevant for risk management in accordance with Title IV, Chapter 3;	(b) the exchange of data, in particular data relevant for risk management in accordance with Title IV, Chapter 3;	(b) the exchange of data, in particular data relevant for risk management in accordance with Title IV, Chapter 3;	(b) the exchange of data, in particular data relevant for risk management in accordance with Title IV, Chapter 3; Text Origin: Commission Proposal
Article 240(2), point (c)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2338	(c) the development of coherent and coordinated supervision strategies for risk management of goods under the areas of responsibilities of both customs authorities and other authorities, in accordance with Title IV, Chapter 3;	(c) the development of coherent and coordinated supervision strategies for risk management of goods under the areas of responsibilities of both customs authorities and other authorities, in accordance with Title IV, Chapter 3;	(c) the development of coherent and coordinated supervision strategies for risk management of goods under the areas of responsibilities of both customs authorities and other authorities, in accordance with Title IV, Chapter 3;	(c) the development of coherent and coordinated supervision strategies for risk management of goods under the areas of responsibilities of both customs authorities and other authorities, in accordance with Title IV, Chapter 3; Text Origin: Commission Proposal	G
Article 240(2), point (d)						
G	2339	(d) the operational implementation, including performance of joint controls in accordance with Article 241.	(d) the operational implementation, including performance of joint controls in accordance with Article 241.	(d) the operational implementation, including performance of joint controls in accordance with Article 241**-;**	(d) the operational implementation, including performance of joint controls in accordance with Article 241~~-~~**;** Text Origin: Council Mandate	G
Article 240(2), point (da)						
Y	2339a		***(da) the exchange of skills and best practices through joint trainings on how to detect non-compliant products, including keeping up to date to any other Union legislation that sets compliance requirements such as those related to product safety and sustainability.***		***(da) the exchange of skills and best practices through joint trainings on how to detect non-compliant products;*** Text Origin: EP Mandate	Y
Article 240(2), point (db)						
Y	2339b			**(e) contribution to innovation and research**	***(e) contribution to innovation and research***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			activities, development of new technologies and joint procurement in areas relevant for customs.	***activities, development of new technologies and joint procurement in areas relevant for customs.*** Text Origin: Council Mandate
Article 240(2a)				
R	2339c		**2a. The customs authorities and the EU Customs Authority, under the cooperation referred to in paragraph 1, may only exchange information with other authorities or bodies at national and Union level on a need-to-know and confidential basis and within the boundaries of their respective mandates**	R
Article 240(2b), first subparagraph				
R	2339d		**2b. Where cooperation under paragraph 1 involves the extraction and communication of data from the EU Customs Data Hub, such data shall be provided only upon duly justified requests with the approval by the relevant customs authorities. The extraction and communication shall be limited to data strictly necessary for the purpose stated in the request and shall comply**	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			with Union rules on confidentiality and the data protection.	
Article 240(2b), second subparagraph				
R 2339e			**The EU Customs Authority shall, in cooperation with the customs authorities, develop and regularly update a framework supporting the cooperation referred to in this Article by proposing objectives and key areas of cooperation and providing orientations for its practical implementation.**	***The EU Customs Authority shall, without prejudice to the powers of the Commission and subject to its prior approval, develop and regularly update a framework supporting the cooperation referred to in this Article by proposing objectives and key areas of cooperation and providing orientations for its practical implementation. The EU Customs Authority may conclude working arrangements to develop and update such framework. The EU Customs Authority shall involve other relevant parties when develops the framework or working arrangements referred to in this paragraph.*** R
Article 240(2b), third subparagraph				
R 2339f			**Customs authorities and the EU Customs Authority shall use electronic means for complying with obligations listed in paragraph 1.**	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Article 240(2b), fourth subparagraph					
R	2339g		**Customs authorities shall designate a central unit to ensure reception of the duly justified request and its validation.**		R
Article 240(3)					
Y	2340	3. The EU Customs Authority shall, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements to develop and update a framework for the cooperation referred to in paragraph 1, involving other relevant parties, as referred to in paragraph 9, providing orientations for its practical implementation, objectives and key areas of cooperation, in accordance with paragraph 2 of this Article and Title III of this Regulation.	3. The EU Customs Authority shall, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements to develop and update a framework for the cooperation referred to in paragraph 1, involving other relevant parties, as referred to in paragraph 9, providing orientations for its practical implementation, objectives and key areas of cooperation, in accordance with paragraph 2 of this Article and Title III of this Regulation.	~~3. The EU Customs Authority shall, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements to develop and update a framework for the cooperation referred to in paragraph 1, involving other relevant parties, as referred to in paragraph 9, providing orientations for its practical implementation, objectives and key areas of cooperation, in accordance with paragraph 2 of this Article and Title III of this Regulation.~~		Y
Article 240(3a)					
Y	2340a		***3a. Customs authorities shall immediately alert competent Union and national authorities of any suspected infringement of Union legislation and send a***	***3a. Customs authorities shall immediately alert relevant competent Union and national authorities of any suspected infringement/breach of other legislation applied by customs***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		notification to the EU Customs Data Hub.		***through the EU Customs Data Hub.***
Article 240(4)				
2341	4. Where a customs authority cooperates with another authority in a different Member State, it shall notify the customs authority of that Member State. Where the cooperation involves more than two Member States, the involved customs authorities shall notify the EU Customs Authority, who may provide operational and coordination support in accordance with Article 208.	4. Where a customs authority cooperates with another authority in a different Member State, it shall notify the customs authority of that Member State. Where the cooperation involves more than two Member States, the involved customs authorities shall notify the EU Customs Authority, who may provide operational and coordination support in accordance with Article 208.	4. Where a customs authority cooperates with another authority in a different Member State, it ~~shall~~ **may** notify the customs authority of that Member State. Where the cooperation involves more than two Member States, the involved customs authorities ~~shall~~ **may** notify the EU Customs Authority, who may provide operational and coordination support in accordance with Article 208.	4. Where a customs authority cooperates with another authority in a different Member State, it shall notify the customs authority of that Member State ***about the fact that the cooperation is taking place. [***~~.~~ Where the cooperation involves more than two Member States, ***]*** the involved customs authorities shall notify the EU Customs Authority, who ***upon request*** may provide operational and coordination support in accordance with Article 208. Text Origin: Council Mandate
Article 240(5)				
2342	5. The Member States shall report on an annual basis to the EU Customs Authority on the application of the framework for cooperation. The EU Customs Authority shall take into account the findings of this reporting in its monitoring activities referred to in Article 208(3), point (a), and its performance measurement tasks	5. The Member States shall report on an annual basis to the EU Customs Authority on the application of the framework for cooperation. The EU Customs Authority shall take into account the findings of this reporting in its monitoring activities referred to in Article 208(3), point (a), and its performance measurement tasks	5. The Member States shall **periodically** report ~~on an annual basis~~ to the EU Customs Authority on the application ~~of the framework for cooperation~~. The EU Customs Authority shall take into account the findings of ~~this~~ **such** reporting in its monitoring activities referred to in Article 208(3), point (a), and its performance measurement tasks	5. ***Where*** the Member States ***apply the framework for cooperation, they*** shall ***periodically and at least every two years*** report ~~*on an annual basis*~~ to the EU Customs Authority on the application ~~*of the framework for cooperation*~~. The EU Customs Authority shall take into account the findings of ~~*this*~~***such*** reporting in its monitoring activities referred

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	referred to in Article 208(3), point (b).	referred to in Article 208(3), point (b).	referred to in Article 208(3), point (b).	to in Article 208(3), point (a), and its performance measurement tasks referred to in Article 208(3), point (b). Text Origin: Council Mandate
Article 240(6)				
G 2343	6. Until the date indicated in Article 238(1), the Commission may carry out the tasks of the EU Customs Authority, as referred to in paragraph 3.	6. Until the date indicated in Article 238(1), the Commission may carry out the tasks of the EU Customs Authority, as referred to in paragraph 3.	6. Until ~~the date indicated in Article 238(1),~~**1 July 2028** the Commission may carry out the tasks of the EU Customs Authority~~, as referred to in paragraph 3.~~**.**	6. Until the date indicated in Article 238(1), the Commission may carry out the tasks of the EU Customs Authority~~, as referred to in paragraph 3~~. Text Origin: EP Mandate
Article 240(7), first subparagraph				
Y 2344	7. The EU Customs Authority may cooperate with other authorities at national level, and with the Commission and other Union institutions, offices, agencies, networks and bodies, in order to contribute to the objectives referred to in paragraph 2, and to the framework for cooperation referred to in paragraph 3.	7. The EU Customs Authority may cooperate with other authorities at national level, and with the Commission and other Union institutions, offices, agencies, networks and bodies, in order to contribute to the objectives referred to in paragraph 2, and to the framework for cooperation referred to in paragraph 3.	7. **The cooperation under this Article, between** the EU Customs Authority ~~may cooperate with other~~ **and national** authorities ~~at national level, and~~**other than customs , shall be conducted in coordination** with the ~~Commission and other Union institutions, offices, agencies, networks and bodies, in order to contribute to the objectives referred to in paragraph 2, and to the framework for cooperation referred to in paragraph 3~~**customs authority of the Member State concerned,**	7. ***When*** the EU Customs Authority ~~*may cooperate with other authorities at*~~***cooperates with a*** national ~~*level, and with the Commission and*~~***authority*** other ~~*Union institutions, offices, agencies, networks and bodies, in order to contribute to the objectives referred to in paragraph 2, and to the framework for*~~***than customs in a Member State, it shall inform the customs authority of that Member State, which may participate in that*** cooperation~~*referred to in paragraph 3*~~. Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			and shall ensure the respect of the roles and responsibilities of the different authorities under national law.		
Article 240(7), second subparagraph					
Y	2345	To that end, the EU Customs Authority may, subject to the authorisation of its Management Board and after the approval by the Commission, establish working arrangements with the Union bodies or other authorities at national level. Those administrative arrangements shall not create legal obligations and shall define the nature, extent and manner in which the intended cooperation shall take place.	To that end, the EU Customs Authority may, subject to the authorisation of its Management Board and after the approval by the Commission, establish working arrangements with the Union bodies or other authorities at national level. Those administrative arrangements shall not create legal obligations and shall define the nature, extent and manner in which the intended cooperation shall take place.	~~To that end, the EU Customs Authority may, subject to the authorisation of its Management Board and after the approval by the Commission, establish working arrangements with the Union bodies or other authorities at national level. Those administrative arrangements shall not create legal obligations and shall define the nature, extent and manner in which the intended cooperation shall take place.~~	*deleted*	Y
Article 240(8)						
R	*2346*	*8.* The EU Customs Authority shall closely cooperate with OLAF where fraud or suspicion of fraud occurs in any of its cooperation activities.	8. The EU Customs Authority shall closely cooperate with OLAF ***and EPPO*** where fraud or suspicion of fraud occurs in any of its cooperation activities.	~~8. The EU Customs Authority shall closely cooperate with OLAF where fraud or suspicion of fraud occurs in any of its cooperation activities.~~		R
Article 240(9)						
Y	2347	9. The EU Customs Authority may develop a framework for operational cooperation with other EU bodies, including Europol and Frontex, in	9. The EU Customs Authority may develop a framework for operational cooperation with other EU bodies, including Europol and Frontex, in	9. The EU Customs Authority ~~may develop a framework for operational cooperation with other EU bodies, including Europol and Frontex, in~~		Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		accordance with paragraphs 2, 4 and 5, and may participate in and contribute to strategic analyses and threat assessments, policy cycles, innovation programmes, training activities, networks and other activities which are relevant for the implementation of its tasks and are organised by such other bodies.	accordance with paragraphs 2, 4 and 5, and may participate in and contribute to strategic analyses and threat assessments, policy cycles, innovation programmes, training activities, networks and other activities which are relevant for the implementation of its tasks and are organised by such other bodies.	~~accordance with paragraphs 2, 4 and 5, and~~ may participate in and contribute to strategic analyses and threat assessments, ~~policy cycles,~~ innovation programmes, training activities, networks and other activities which are relevant for the implementation of its tasks and are organised by ~~such other~~ **Union relevant** bodies**, offices and agencies**.		
	Article 240(9a)					
R	2347a			**10. The Commission shall, by means of implementing acts adopted in accordance with the examination procedure referred to in Article 262(4), lay down the detailed rules governing any extraction and communication of data under this Article. Those implementing acts shall, for each category of requesting authority or body, specify in particular:**		R
	Article 240(9a), point (a)					
Y	2347b			**(a) the precise categories of data that may be shared;**		Y
	Article 240(9a), point (b)					
Y	2347c			**(b) the conditions and modalities for the exchange,**		Y

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			including for automated exchanges;	
Article 240(9a), point (c)				
2347d			**(c) any restrictions and liabilities on the onward transfer of the data by the requesting authority;**	
Article 240(9a), point (d)				
2347e			**(d) the need for the authority concerned to designate a specific contact point, person or persons or to provide additional safeguards;**	
Article 241				
2348	Article 241 Joint controls	Article 241 Joint controls	Article 241 Joint controls ***[Moved between Article 239 and Article 240]***	
Article 241(1)				
2349	1. The EU Customs Authority shall plan, organise and coordinate joint controls that are carried out by customs authorities, where relevant in cooperation with other authorities, bodies and agencies in accordance with Article 240(9).	1. The EU Customs Authority shall plan, organise and coordinate joint controls that are carried out by customs authorities, where relevant in cooperation with other authorities, bodies and agencies***, including Europol*** in accordance with Article 240(9).	1. The EU Customs Authority shall**, in cooperation with the Member States,** plan, organise and coordinate joint controls ~~that are~~ carried out by customs authorities~~,~~**.** Where relevant**, joint controls may involve** ~~in~~ cooperation with	1. The EU Customs Authority shall***, in cooperation with the Member States,*** plan, organise and coordinate joint controls ~~*that are*~~ carried out by customs authorities~~,~~***.*** Where relevant***, joint controls may involve*** ~~*in*~~ cooperation with

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			the Commission or other **Union** authorities, bodies**, offices or** ~~and~~ agencies, in accordance with Article ~~240(9)~~**240(8)**.	***the Commission or*** other ***Union*** authorities, bodies***, offices or*** ~~*and*~~ agencies***,*** in accordance with Article ~~*240(9)*~~***240(8)***. Text Origin: Council Mandate
Article 241(2)				
Y	2350	2. For this purpose, the EU Customs Authority shall follow the customs policy priorities and ensure the necessary links and coordination with anti-fraud activities by OLAF and EPPO and national customs investigations.	2. For this purpose, the EU Customs Authority shall follow ~~the~~ customs policy priorities and ~~ensure~~**maintain** the necessary links ~~and coordination~~ with anti-fraud activities **conducted by relevant Union authorities and bodies,** ~~by OLAF and EPPO~~ and national customs investigations.	2. For this purpose, the EU Customs Authority shall follow the customs policy priorities and ensure the ~~*necessary links and coordination with*~~***cooperation on the*** anti-fraud activities ***conducted by relevant Union authorities and bodies*** ~~*by OLAF and EPPO*~~ and national customs investigations. Text Origin: EP Mandate
Article 241(2a)				
Y	2350a		**At the request of national customs authorities, the EU Customs Authority may facilitate their cooperation with relevant authorities and bodies in case of ongoing investigations. Where appropriate, the results of these investigations, as well as the outcomes of joint controls referred to in paragraph 1 shall be used in accordance with Article 50(3), point (f).**	

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	CLEAN	Commission Proposal	VS.EC	EP Mandate	VS.EC	Council Mandate	VS.EC	Draft Agreement	
Article 241(3)									
G	2351	3. To allow the EU Customs Authority to draw up a report and perform an evaluation, the customs authorities shall provide feedback to the EU Customs Authority on the activities and controls they have carried out in the context of a joint control.		3. To allow the EU Customs Authority to draw up a report and perform an evaluation, the customs authorities shall provide feedback to the EU Customs Authority on the activities and controls they have carried out in the context of a joint control.		3. To allow the EU Customs Authority to draw up a report and perform an evaluation, the customs authorities shall provide feedback to the EU Customs Authority on the activities and controls they have carried out in the context of a joint control **referred to in paragraph 1**.		3. To allow the EU Customs Authority to draw up a report and perform an evaluation, the customs authorities shall provide feedback to the EU Customs Authority on the activities and controls they have carried out in the context of a joint control ***referred to in paragraph 1***. Text Origin: Council Mandate	G
Article 241(3a)									
G	2351a					**4. In addition to the joint controls referred to in paragraph 1, customs authorities of Member States may carry out joint controls on their own initiative. They may inform inform the EU Customs Authority of such joint controls.** ***[Moved from Article 239 (3)]***		*deleted*	G
Article 242									
Y	*2352*	Article 242 Actions to be taken by the customs authorities		Article 242 Actions to be taken by the customs authorities		~~Article 242~~ ~~Actions to be taken by the customs authorities~~		Article 242 Actions to be taken by the customs authorities Text Origin: EP Mandate	Y
Article 242(1)									

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
2353	1. In accordance with the other legislation applied by the customs authorities, the customs authorities may take any of the following measures:	1. In accordance with the other legislation applied by the customs authorities, the customs authorities may take any of the following measures:	~~1. In accordance with the other legislation applied by the customs authorities, the customs authorities may take any of the following measures:~~	1. ~~*In accordance with the*~~***Customs authorities shall implement the measures provided in*** other legislation ~~*applied*~~***applicable*** by the customs authorities~~*, the customs authorities may take any of the following*~~ ***in accordance with its provisions. These*** measures ***may include***:
Article 242(1), point (a)				
2354	(a) collecting specific data for all consignments, including automated checks of Union non-customs formalities, provided that they are stored in a Union central registry;	(a) collecting specific data for all consignments, including automated checks of Union non-customs formalities, provided that they are stored in a Union central registry;	~~(a) collecting specific data for all consignments, including automated checks of Union non-customs formalities, provided that they are stored in a Union central registry;~~	(a) collecting specific data for all consignments, including automated checks of Union non-customs formalities, provided that they are stored in a Union central registry; Text Origin: EP Mandate
Article 242(1), point (b)				
2355	(b) providing statistics, analytics and trends, in particular in the area of risks;	(b) providing statistics, analytics and trends, in particular in the area of risks;	~~(b) providing statistics, analytics and trends, in particular in the area of risks;~~	(b) providing statistics, analytics and trends, in particular in the area of risks; Text Origin: EP Mandate
Article 242(1), point (c)				
2356	(c) facilitating and coordinating the controls by other authorities;	(c) facilitating and coordinating the controls by other authorities;	~~(c) facilitating and coordinating the controls by other authorities;~~	(c) facilitating and coordinating the controls by other authorities; Text Origin: EP Mandate
Article 242(1), point (d)				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2357	(d) carrying out controls on certain consignments, selected on the basis of risk management in accordance with Title IV and taking into account the analysis referred to in point (b);	(d) carrying out controls on certain consignments, selected on the basis of risk management in accordance with Title IV and taking into account the analysis referred to in point (b);	~~(d) carrying out controls on certain consignments, selected on the basis of risk management in accordance with Title IV and taking into account the analysis referred to in point (b);~~	(d) carrying out controls on certain consignments, selected on the basis of risk management in accordance with Title IV and taking into account the analysis referred to in point (b); Text Origin: EP Mandate	Y
	Article 242(1), point (e)					
Y	2358	(e) consulting other authorities before release of the goods in accordance with Article 60;	(e) consulting other authorities before release of the goods in accordance with Article 60;	~~(e) consulting other authorities before release of the goods in accordance with Article 60;~~	(e) consulting other authorities before release of the goods in accordance with Article 60; Text Origin: EP Mandate	Y
	Article 242(1), point (f)					
Y	2359	(f) taking any necessary measure on non-compliant goods, including confiscation, sale or destruction of those goods;	(f) taking any necessary measure on non-compliant goods, including confiscation, sale or destruction of those goods;	~~(f) taking any necessary measure on non-compliant goods, including confiscation, sale or destruction of those goods;~~	(f) taking any necessary measure on non-compliant goods, including confiscation, sale or destruction of those goods; Text Origin: EP Mandate	Y
	Article 242(1), point (g)					
Y	2360	(g) implementing the framework for cooperation referred to in Article 240;	(g) implementing the framework for cooperation referred to in Article 240;	~~(g) implementing the framework for cooperation referred to in Article 240;~~	(g) implementing the framework for cooperation referred to in Article 240; Text Origin: EP Mandate	Y
	Article 242(1), point (h)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
Y	2361	(h) alerting other authorities about risks relevant for their work;	(h) alerting other authorities about risks relevant for their work, ***as well as reporting suspicions of fraud and crime***;	~~(h) alerting other authorities about risks relevant for their work;~~	(h) alerting other authorities about risks relevant for their work, ***as well as reporting suspicions of fraud and crime***; Text Origin: EP Mandate	Y
Article 242(1), point (i)						
Y	2362	(i) following-up where the movement of goods is infringing other legislation applied by the customs authorities;	(i) following-up where the movement of goods is infringing other legislation applied by the customs authorities;	~~(i) following-up where the movement of goods is infringing other legislation applied by the customs authorities;~~	(i) following-up where the movement of goods is infringing other legislation applied by the customs authorities; Text Origin: EP Mandate	Y
Article 242(1), point (j)						
Y	2363	(j) any other complementary action.	(j) any other complementary action.	~~(j) any other complementary action.~~	(j) any other complementary action. Text Origin: EP Mandate	Y
Article 242(2)						
Y	2364	2. A Member State may designate a specialised customs border crossing point, on certain other legislation applied by the customs authorities. The constraints resulting from such designation to pass through a specialised customs border crossing points must not be disproportionate, as far as economic operators are concerned, to the objective in question, having	2. A Member State may designate a specialised customs border crossing point, on certain other legislation applied by the customs authorities. The constraints resulting from such designation to pass through a specialised customs border crossing points must not be disproportionate, as far as economic operators are concerned, to the objective in question, having	~~2. A Member State may designate a specialised customs border crossing point, on certain other legislation applied by the customs authorities. The constraints resulting from such designation to pass through a specialised customs border crossing points must not be disproportionate, as far as economic operators are concerned, to the objective in question, having~~	2. ***When*** a Member State ~~*may designate*~~***designates*** a specialised customs border crossing point~~,~~ on certain other legislation applied by the customs authorities***, it shall notify the EU Customs Authority about the designation. The EU Customs Authority shall keep up to date and publish a list of these specialised customs border crossing points***. The constraints	Y

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	due regard to the circumstances which may justify that obligation.	due regard to the circumstances which may justify that obligation.	~~due regard to the circumstances which may justify that obligation.~~	resulting from such designation to pass through a specialised customs border crossing points must not be disproportionate, as far as economic operators are concerned, to the objective in question, having due regard to the circumstances which may justify that obligation.
Article 242(3)				
Y	2365	3. The Member State shall notify the EU Customs Authority about the designation referred to in paragraph 2 and the EU Customs Authority shall keep up to date and publish a list of these specialised customs border crossing points .	3. The Member State shall notify the EU Customs Authority about the designation referred to in paragraph 2 and the EU Customs Authority shall keep up to date and publish a list of these specialised customs border crossing points .	~~3. The Member State shall notify the EU Customs Authority about the designation referred to in paragraph 2 and the EU Customs Authority shall keep up to date and publish a list of these specialised customs border crossing points .~~	*deleted*
Article 242(4)				
Y	*2366*	*4.* In order to facilitate the identification, application and enforcement of other legislation applied by the customs authorities, the Commission shall draw up and regularly update an integrated list of Union legislation laying down requirements applicable to goods subject to customs controls aimed at protecting public interests and publish it on its website.	4. In order to facilitate the identification, application and enforcement of other legislation applied by the customs authorities, the Commission shall draw up and regularly update an integrated list of Union legislation laying down requirements applicable to goods subject to customs controls aimed at protecting public interests and publish it on its website.	~~4. In order to facilitate the identification, application and enforcement of other legislation applied by the customs authorities, the Commission shall draw up and regularly update an integrated list of Union legislation laying down requirements applicable to goods subject to customs controls aimed at protecting public interests and publish it on its website.~~	4. In order to facilitate the identification, application and enforcement of other legislation applied by the customs authorities, the Commission shall draw up and regularly update an integrated list of Union legislation laying down requirements applicable to goods subject to customs controls aimed at protecting public interests and publish it on its website. Text Origin: EP Mandate

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Article 242(5)						
Y	2367	5. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining any other complementary action as referred to in paragraph (1), point (j).	5. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining any other complementary action as referred to in paragraph (1), point (j).	~~5. The Commission is empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining any other complementary action as referred to in paragraph (1), point (j).~~	*deleted*	Y
Chapter III						
G	*2367a*			**Chapter III** **Customs cooperation with other authorities outside the Union**	***Chapter III*** ***Customs cooperation with other authorities outside the Union*** Text Origin: Council Mandate	G
Article 243						
Y	2368	Article 243 International customs cooperation	Article 243 International customs cooperation	Article 243 ~~International~~ Customs cooperation **with other authorities outside the Union**		Y
Article 243, first paragraph						
Y	2369	The EU Customs Authority may, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. These arrangements shall not create legal obligations incumbent on the Union.	The EU Customs Authority ~~may~~***shall***, without prejudice to the powers of the Commission and subject to its prior approval, conclude working arrangements with the authorities of third countries and international organisations. These arrangements shall ***empower the EU Customs Authority to exchange***	~~1.~~ **1.** The EU Customs Authority may, ~~without prejudice~~**to the** to the ~~powers of~~**extent necessary for its tasks, and after consulting** the Commission ~~and subject to its prior approval,~~ conclude working arrangements with **customs authorities and other competent** ~~the~~ authorities of third countries**,**	~~1.~~ ***1.*** The EU Customs Authority may, ~~without prejudice~~ to the ~~powers of~~***extent necessary for its tasks, after consulting*** the Commission and subject to its prior approval, conclude working arrangements with ~~the~~***customs authorities and other competent*** authorities of third countries***, as well as with*** ~~and~~ international	Y

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		information with the authorities of third countries and international organisations, including best practices, and to conduct joint activities. These arrangements shall not create legal obligations incumbent on the Union.	**as well as with** ~~and~~ international organisations. **2. Those working** ~~These~~ arrangements **shall be limited to the tasks of the EU Customs Authority and** shall not create legal obligations ~~incumbent on~~**for** the Union **or its Member States. The EU Customs Authority shall inform the customs authorities of the Member States of such arrangements.**	organisations. ~~*These*~~***Those working*** arrangements ~~*shall not create legal obligations incumbent on the Union*~~***may include joint activities and sharing best practices***.	
Article 243, first paragraph a					
Y	2369a			***2. The working arrangements referred to in paragraph 1 shall be limited to the tasks of the EU Customs Authority and shall not create legal obligations for the Union or its Member States.***	Y
Article 243, first paragraph b					
Y	2369b			***3. The EU Customs Authority shall inform the customs authorities of the Member States of the working arrangements referred to in paragraph 1.***	Y
Article 243a					
R	2369c		**Article 243a** **Bilateral agreements with third countries**	*deleted*	R

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Article 243a(1)					
R	*2369d*		**1. Member States may, upon notification to the Commission, maintain or enter into negotiations with a third country with a view to conclude bilateral agreements, including agreements with neighbouring third countries regarding shared border crossing points, which are limited to the implementation of Union law obligations.**	*deleted*	R
Article 243a(2)					
R	*2369e*		**2. Member States may conclude non-binding working arrangements with customs authorities and other competent authorities of third countries.**	*deleted*	R
Article 244					
G	*2370*	Article 244 Exchange of data with third countries	Article 244 Exchange of data with third countries	Article 244 Exchange of data with third countries Text Origin: Commission Proposal	G
Article 244(1), first subparagraph					
Y	2371	1. The Commission, the customs authorities and the EU Customs Authority may exchange	1. The Commission, the customs authorities and the EU Customs Authority may exchange	1. The Commission, the customs authorities, and the EU Customs Authority may, ***in***	Y

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	and share data with customs authorities and other authorities of third countries for the purpose of customs cooperation, where an international agreement of the Union, customs legislation, Union legislation in the area of the common commercial policy or common foreign and security policy, as well as Union other legislation applied by the customs authorities, provides for such an exchange and it is ensured that the transfer of personal data is in conformity with the provisions of Chapter V of Regulation (EU) 2018/1725 or Chapter V of Regulation (EU) 2016/679 respectively.	and share data with customs authorities and other authorities of third countries for the purpose of customs cooperation, where an international agreement of the Union, customs legislation, Union legislation in the area of the common commercial policy or common foreign and security policy, as well as Union other legislation applied by the customs authorities, provides for such an exchange and it is ensured that the transfer of personal data is in conformity with the provisions of Chapter V of Regulation (EU) 2018/1725 or Chapter V of Regulation (EU) 2016/679 respectively.	**Commission may, in accordance with applicable Union law,** ~~may~~ exchange and share data **processed in accordance with this Regulation** with customs authorities and other authorities of third countries for the purpose of customs cooperation, **including by systematic and automated exchanges** where**:** **(a)** an international agreement of **concluded between** the Union, customs legislation, **and the third country or countries concerned provides for such an exchange; or** **(b)** Union legislation in the area of the **customs,** common commercial policy or**,** common foreign and security policy, as well as **or** Union other legislation applied by the customs authorities, provides for such an exchange ~~and it is ensured that the transfer of personal data is in conformity~~**; or** **(c)** **a bilateral agreement concluded in accordance** with the ~~provisions of Chapter V of Regulation (EU) 2018/1725 or~~	***accordance with applicable Union law,*** exchange and share data ***processed in accordance with this Regulation*** with customs authorities and other authorities of third countries for the purpose of customs cooperation, ***including by systematic and automated exchanges*** where ***:*** ***(a)*** an international agreement ~~of~~***concluded between*** the Union, customs legislation, ***and the third country or countries concerned provides for such an exchange; or*** ***(b)*** Union legislation in the area of the ***customs,*** common commercial policy or***,*** common foreign and security policy, as well as ***or*** Union other legislation applied by the customs authorities, provides for such an exchange ~~*and it is ensured that the transfer of personal data is in conformity*~~***; or*** ***(c)*** ***a bilateral agreement concluded in accordance*** with the ~~*provisions of Chapter V of Regulation (EU) 2018/1725 or Chapter V of Regulation (EU)*~~

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			~~Chapter V of Regulation (EU) 2016/679 respectively~~**procedure laid down in paragraphs 5, 6 and 7 between a Member State and a third country provides for such an exchange**.	~~*2016/679 respectively*~~***procedure laid down in paragraphs 5, 6 and 7 between a Member State and a third country provides for such an exchange***. Text Origin: Council Mandate
Article 244(1), second subparagraph				
Y 2372	The Commission shall be informed about exchanges of data between customs authorities and the EU Customs Authority with customs authorities and other authorities of third countries.	The Commission shall be informed about exchanges of data between customs authorities and the EU Customs Authority with customs authorities and other authorities of third countries.	**1a.** The ~~Commission~~**exchange referred to in paragraph 1** shall ~~be informed about exchanges~~**:** **(a) ensure that the transfer of personal data is in conformity with theChapter V of Regulation (EU) 2016/679, as applicable;** **(b) ensure the confidentiality information in accordance with this Regulation;** **(c) ensure that the exchange** of data ~~between customs authorities and the EU Customs Authority with~~**takes place through appropriate secure; means of communication; and** **(d) ensure that the exchange of data is subject to prior consultation and agreement with**	***1a.*** The Commission shall be informed about exchanges of data between customs authorities and the EU Customs Authority with customs authorities and other authorities of third countries. ***The exchange referred to in paragraph 1 shall:*** ***(a) ensure that the transfer of personal data is in conformity with the Chapter V of Regulation (EU) 2016/679, as applicable;*** ***(b) ensure the confidentiality information in accordance with this Regulation;*** ***(c) ensure that the exchange of data takes place through appropriate secure; means of communication; and*** Y

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			the customs authorities **of the Member States concerned by the data stored or otherwise available in the EU Customs Data Hub. Where the exchange is carried out on a systematic and automated basis, the arrangement with the Member States concerned shall specify the conditions for such exchange**~~and other authorities of third countries~~.	***[(d) ensure that the exchange of data under the bilateral agreements is subject to prior consultation and agreement with the customs authorities of the Member States concerned by the data stored or otherwise available in the EU Customs Data Hub. Where the exchange is carried out on a systematic and automated basis, the arrangement with the Member States concerned shall specify the conditions for such exchange.]*** Text Origin: Council Mandate
Article 244(2)				
G 2373	2. The exchange referred to in paragraph 1 may concern, in particular, the following categories of data:	2. The exchange referred to in paragraph 1 may concern, in particular, the following categories of data:	2. The exchange referred to in paragraph 1 may concern, in particular, the following categories of data:	2. The exchange referred to in paragraph 1 may concern, in particular, the following categories of data: Text Origin: Commission Proposal
Article 244(2), point (a)				
G 2374	(a) data elements included in decisions taken by the customs authorities or similar decisions taken in third countries, relating to binding information, authorised economic operator status, customs	(a) data elements included in decisions taken by the customs authorities or similar decisions taken in third countries, relating to binding information, authorised economic operator status, customs	(a) data elements included in decisions taken by the customs authorities or similar decisions taken in third countries, relating to binding information, authorised economic operator status, **Trust**	(a) data elements included in decisions taken by the customs authorities or similar decisions taken in third countries, relating to binding information, authorised economic operator status, ***Trust***

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	valuation, customs status of goods or special procedures;	valuation, customs status of goods or special procedures;	**and Check trader status,** customs valuation, customs status of goods or special procedures;	***and Check trader status,*** customs valuation, customs status of goods or special procedures; Text Origin: Council Mandate
Article 244(2), point (b)				
G 2375	(b) data elements included in declarations, notifications and proof of the customs status of goods and in supporting documents, lodged either with the customs authorities of the Member States or the Commission, or with the authorities of third countries competent for customs matters, on the other, or issued by those authorities;	(b) data elements included in declarations, notifications and proof of the customs status of goods and in supporting documents, lodged either with the customs authorities of the Member States or the Commission, or with the authorities of third countries competent for customs matters, on the other, or issued by those authorities;	(b) data elements included in declarations**, or made available to customs**, notifications and proof of the customs status of goods and in supporting documents, lodged either with the customs authorities of the Member States or the Commission, **on the one hand,** or with the authorities of third countries competent for customs matters, on the other **hand**, or issued by those authorities;	(b) data elements included in declarations***, or made available to customs***, notifications and proof of the customs status of goods and in supporting documents, lodged either with the customs authorities of the Member States or the Commission, ***on the one hand,*** or with the authorities of third countries competent for customs matters, on the other ***hand***, or issued by those authorities; Text Origin: Council Mandate
Article 244(2), point (c)				
G 2376	(c) data on risks identified, findings made and results obtained by the customs authorities of the Member States or the Commission, on the one hand, and the authorities of third countries competent for customs matters, on the other, in the course of performing their risk analysis and controls.	(c) data on risks identified, findings made and results obtained by the customs authorities of the Member States or the Commission, on the one hand, and the authorities of third countries competent for customs matters, on the other, in the course of performing their risk analysis and controls.	(c) **data, including image-based** data on risks identified, findings made**,** and results obtained by the customs authorities of ~~the~~ Member States or the Commission, on the one hand, and the authorities of third countries competent for customs matters, on the other, in the course	(c) data on risks identified, findings made and results obtained by the customs authorities of the Member States or the Commission, on the one hand, and the authorities of third countries competent for customs matters, on the other, in the course of performing their risk analysis and controls.

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			of performing their risk analysis and controls.	Text Origin: Council Mandate
Article 244(3)				
G 2377	3. The exchange referred to in paragraph 1 shall take place through appropriate secure means of communication, either upon request or on own initiative, and is subject to the respect for confidential data and the protection of personal data in accordance with Articles 31, 35 and paragraph 1 of this Article.	3. The exchange referred to in paragraph 1 shall take place through appropriate secure means of communication, either upon request or on own initiative, and is subject to the respect for confidential data and the protection of personal data in accordance with Articles 31, 35 and paragraph 1 of this Article.	~~3. The exchange referred to in paragraph 1 shall take place through appropriate secure means of communication, either upon request or on own initiative, and is subject to the respect for confidential data and the protection of personal data in accordance with Articles 31, 35 and paragraph 1 of this Article.~~	*deleted*
Article 244(4)				
G *2378*	*4.* The exchange referred to in paragraph 1 is without prejudice to exchanges of information conducted under the mutual administrative assistance provisions contained in agreements between the Union and third countries and to the provisions of Regulation (EC) 517/97.	4. The exchange referred to in paragraph 1 is without prejudice to exchanges of information conducted under the mutual administrative assistance provisions contained in agreements between the Union and third countries and to the provisions of Regulation (EC) 517/97.	4. The exchange referred to in paragraph 1 is without prejudice to exchanges of information conducted under the mutual administrative assistance provisions contained in agreements between the Union and third countries and to the provisions of Regulation (EC) ~~517/97~~**515/97**.	4. The exchange referred to in paragraph 1 is without prejudice to exchanges of information conducted under the mutual administrative assistance provisions contained in agreements between the Union and third countries and to the provisions of Regulation (EC) ~~*517/97*~~***515/97***. Text Origin: Council Mandate
Article 244(5)				
Y 2379	5. A Member State may be empowered in accordance with the procedures and conditions laid	5. A Member State may be empowered in accordance with the procedures and conditions laid	5. A Member State may be empowered in accordance with the procedures and conditions laid	5. A Member State may be empowered in accordance with the procedures and conditions laid

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	down in a delegated act adopted in accordance with paragraph 6 to enter into negotiations with a third country with a view to concluding a bilateral agreement on the exchange referred to in paragraph 1 or to maintain an existing agreement. Such a bilateral agreement will cease to apply upon the entry into force of an agreement providing for exchange of customs information between the Union and the third country concerned.	down in a delegated act adopted in accordance with paragraph 6 to enter into negotiations with a third country with a view to concluding a bilateral agreement on the exchange referred to in paragraph 1 or to maintain an existing agreement. Such a bilateral agreement will cease to apply upon the entry into force of an agreement providing for exchange of customs information between the Union and the third country concerned.	down in a delegated act adopted in accordance with paragraph 6 to enter into negotiations with a third country with a view to concluding a bilateral agreement on the exchange **of information** referred to in paragraph 1 ~~or to maintain an existing agreement. Such a bilateral agreement will cease to apply upon the entry into force of an agreement providing for exchange of customs information between the Union and the third country concerned.~~	down in a delegated act adopted in accordance with paragraph 6 to enter into negotiations with a third country with a view to concluding a bilateral agreement on the exchange ***of information*** referred to in paragraph 1 ***[***or to maintain an existing agreement***]***. ~~*Such a bilateral agreement will cease to apply upon the entry into force of an agreement providing for exchange of customs information between the Union and the third country concerned.*~~ Text Origin: Council Mandate
Article 244(6)				
2380	6. The Commission is empowered to adopt a delegated act in accordance with Article 261, to supplement this Regulation by determining the conditions and procedures according to which a Member State can be empowered to enter into negotiations referred to in paragraph 5. These shall include a notification by the Member State concerned to the Commission and all other Member States of the possible content of the bilateral agreement and an assessment by the Commission of	6. The Commission is empowered to adopt a delegated act in accordance with Article 261, to supplement this Regulation by determining the conditions and procedures according to which a Member State can be empowered to enter into negotiations referred to in paragraph 5. These shall include a notification by the Member State concerned to the Commission and all other Member States of the possible content of the bilateral agreement and an assessment by the Commission of	6. The Commission is empowered to adopt a delegated act in accordance with Article 261, to supplement this Regulation by determining ~~the~~ conditions and procedures according to which a Member State can be empowered to enter into negotiations referred to in paragraph 5. These shall include ~~a notification by~~**at least the requirement that** the Member State concerned **shall notify this intention** to the Commission**, EU Customs Authority** and all other Member States of the possible	6. The Commission is empowered to adopt a delegated act in accordance with Article 261, to supplement this Regulation by determining ~~*the*~~ conditions and procedures according to which a Member State can be empowered to ***maintain a bilateral agreement or*** enter into negotiations referred to in paragraph 5. These shall include ~~*a notification by*~~***the requirement that*** the Member State concerned ***shall notify its intention to maintain or conclude such bilateral agreement and its***

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	its impact on Union law and future negotiations at Union level, including whether its content is limited to implementation of Union or international law obligations. The delegated act shall also provide for the monitoring of the implementation of those agreements.	its impact on Union law and future negotiations at Union level, including whether its content is limited to implementation of Union or international law obligations. The delegated act shall also provide for the monitoring of the implementation of those agreements.	content of the bilateral agreement ~~and an assessment by~~ The Commission **shall assess** ~~of~~ its impact on Union law and future negotiations at Union level~~, including whether its content is limited to implementation of Union or international law obligations. The delegated act shall also provide for the monitoring of the implementation of those agreements.~~	***content*** to the Commission***, EU Customs Authority*** and all other Member States ~~*of the possible content of the bilateral agreement and an assessment by.*~~ The Commission ~~*of*~~***shall assess*** its impact on Union law and future negotiations at Union level, including whether its content is limited to implementation of Union or international law obligations. The delegated act shall also provide for the monitoring of the implementation of those agreements.
Article 244(7), first subparagraph				
2381	7. The Commission shall decide within 90 days from receipt of the notification, by means of an implementing act, whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).	7. ***Implementing powers shall be conferred on*** the Commission ~~*shall decide*~~***to adopt,*** within ~~*90*~~***60*** days from receipt of the notification, ~~*by means of*~~ an implementing act~~,~~ ***to decide*** whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).	7. The Commission shall decide within 90 days from receipt of the notification, by means of an implementing act, whether to authorise the Member State to enter into **negotiations on** the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2).	7. The Commission shall decide within ~~*90*~~***60*** days from receipt of the notification, by means of an implementing act, whether to authorise the Member State to enter into the bilateral agreement. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 262(2). Text Origin: Council Mandate
Article 244(7), second subparagraph				

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G	2382	On imperative grounds of urgency relating to such authorisation, duly justified by the need to rapidly allow for the requested exchange of information, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such authorisation, duly justified by the need to rapidly allow for the requested exchange of information, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such authorisation, duly justified by the need to rapidly allow for the requested exchange of information, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5).	On imperative grounds of urgency relating to such authorisation, duly justified by the need to rapidly allow for the requested exchange of information, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 262(5). Text Origin: Commission Proposal	G
Title XIV						
R	2383	Title XIV COMMON PROVISIONS ON CUSTOMS INFRINGEMENTS AND ON NON-CRIMINAL SANCTIONS	Title XIV COMMON PROVISIONS ON CUSTOMS INFRINGEMENTS AND ON NON-CRIMINAL SANCTIONS	Title XIV ~~COMMON PROVISIONS ON CUSTOMS INFRINGEMENTS AND ON NON-CRIMINAL SANCTIONS~~ **PENALTIES**		R
Chapter 1						
R	2384	Chapter 1 General provisions	Chapter 1 General provisions	~~Chapter 1~~ ~~General provisions~~		R
Article 245						
R	2385	Article 245 Subject matter	Article 245 Subject matter	Article 245 ~~Subject matter~~ **Application of penalties**		R
Article 245, first paragraph						
R	2386	This Title establishes a list of customs infringements and non-	This Title establishes a list of customs infringements and non-	~~This Title establishes a list of customs infringements and non-~~		R

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		criminal sanctions for those infringements. It does not prevent Member States from taking more stringent measures by providing for administrative or criminal sanctions in accordance with their national law. Neither does it affect other infringements provided for under Union legislation.	criminal sanctions for those infringements. It does not prevent Member States from taking more stringent measures by providing for administrative or criminal sanctions in accordance with their national law. Neither does it affect other infringements provided for under Union legislation.	~~criminal sanctions for those infringements. It does not prevent Member States from taking more stringent measures by providing for administrative or criminal sanctions in accordance with their national law. Neither does it affect other infringements provided for under Union legislation.~~		
Article 245, first paragraph a						
R	2386a			**1. Each Member State shall provide for penalties for failure to comply with the customs legislation. Such penalties shall be effective, proportionate and dissuasive.**		R
Article 245, first paragraph b						
R	2386b			**2. Where administrative penalties are applied they may take, inter alia, one or both of the following forms:**		R
Article 245, first paragraph b, point (a)						
R	2386c			**(a) a pecuniary charge;**		R
Article 245, first paragraph b, point (b)						
R	2386d			**(b) the withdrawal, suspension or amendment of any authorisation held by the person concerned.**		R

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Article 245, first paragraph c				
R 2386e			**3. Member States shall inform the Commission of measures referred to in paragraph 1 and of any subsequent substantial amendments in timely manner in accordance with national legislation.**	R
Article 246				
R 2387	Article 246 General requirements	Article 246 General requirements	~~Article 246~~ ~~General requirements~~	R
Article 246(1)				
R 2388	1. Acts or omissions referred to in Article 252 constitute customs infringements.	1. Acts or omissions referred to in Article 252 constitute customs infringements.	~~1. Acts or omissions referred to in Article 252 constitute customs infringements.~~	R
Article 246(2), first subparagraph				
R 2389	2. Inciting or aiding and abetting an act or omission referred to in Article 252 constitutes a customs infringement.	2. Inciting or aiding and abetting an act or omission referred to in Article 252 constitutes a customs infringement.	~~2. Inciting or aiding and abetting an act or omission referred to in Article 252 constitutes a customs infringement.~~	R
Article 246(2), second subparagraph				
R 2390	An attempt to commit an act or omission referred to in Article 252 constitutes a customs infringement.	An attempt to commit an act or omission referred to in Article 252 constitutes a customs infringement.	~~An attempt to commit an act or omission referred to in Article 252 constitutes a customs infringement.~~	R
Article 246(3)				

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R	2391	3. Member States shall determine whether the infringements referred to in Article 252 are committed intentionally or by obvious negligence or manifest error.	3. Member States shall determine whether the infringements referred to in Article 252 are committed intentionally or by obvious negligence or manifest error.	~~3. Member States shall determine whether the infringements referred to in Article 252 are committed intentionally or by obvious negligence or manifest error.~~		R
	Article 246(4)					
R	2392	4. Clerical or minor errors shall not constitute a customs infringement unless the customs authority can establish that they were committed intentionally, or as a result of obvious negligence or manifest error.	4. Clerical or minor errors shall not constitute a customs infringement unless the customs authority can establish that they were committed intentionally, or as a result of obvious negligence or manifest error.	~~4. Clerical or minor errors shall not constitute a customs infringement unless the customs authority can establish that they were committed intentionally, or as a result of obvious negligence or manifest error.~~		R
	Article 246(5)					
R	2393	5. In case of an act or an omission resulting in a customs infringement referred to in Article 252 and committed as a reaction to abnormal and unforeseeable circumstances extraneous to the person concerned, the consequences of which, in spite of the exercise of all due care, could not have been avoided, the responsibility of the person that committed it is excluded.	5. In case of an act or an omission resulting in a customs infringement referred to in Article 252 and committed as a reaction to abnormal and unforeseeable circumstances extraneous to the person concerned, the consequences of which, in spite of the exercise of all due care, could not have been avoided, the responsibility of the person that committed it is excluded.	~~5. In case of an act or an omission resulting in a customs infringement referred to in Article 252 and committed as a reaction to abnormal and unforeseeable circumstances extraneous to the person concerned, the consequences of which, in spite of the exercise of all due care, could not have been avoided, the responsibility of the person that committed it is excluded.~~		R
	Article 247					
R	2394	Article 247	Article 247	~~Article 247~~		R

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	Extenuating and mitigating circumstances	Extenuating and mitigating circumstances	~~Extenuating and mitigating circumstances~~	
Article 247(1)				
R 2395	1. When the person responsible for an act or an omission resulting in a customs infringement referred to in Article 252 provides the evidence that that person acted in good faith, it is taken into account in determining the sanction referred to in Article 254.	1. When the person responsible for an act or an omission resulting in a customs infringement referred to in Article 252 provides the evidence that that person acted in good faith, it is taken into account in determining the sanction referred to in Article 254.	~~1. When the person responsible for an act or an omission resulting in a customs infringement referred to in Article 252 provides the evidence that that person acted in good faith, it is taken into account in determining the sanction referred to in Article 254.~~	R
Article 247(2)				
R 2396	2. The following circumstances shall be taken into account for reducing the sanction to be applied for the customs infringement:	2. The following circumstances shall be taken into account for reducing the sanction to be applied for the customs infringement:	~~2. The following circumstances shall be taken into account for reducing the sanction to be applied for the customs infringement:~~	R
Article 247(2), point (a)				
R 2397	(a) the goods involved are not subject to the other legislation applied by the customs authorities;	(a) the goods involved are not subject to the other legislation applied by the customs authorities;	~~(a) the goods involved are not subject to the other legislation applied by the customs authorities;~~	R
Article 247(2), point (b)				
R 2398	(b) the customs infringement has no impact on the determination of the amount of customs duties and other taxes to be paid;	(b) the customs infringement has no impact on the determination of the amount of customs duties and other taxes to be paid;	~~(b) the customs infringement has no impact on the determination of the amount of customs duties and other taxes to be paid;~~	R
Article 247(2), point (c)				

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R	2399	(c) the person responsible for the customs infringement cooperates effectively with the customs authority.	(c) the person responsible for the customs infringement cooperates effectively with the customs authority.	~~(c) the person responsible for the customs infringement cooperates effectively with the customs authority.~~		R
Article 247(2), point (ca)						
R	2399a		***(ca) the complexity of the underlying transaction, the number of similar transactions.***			R
Article 248						
R	2400	Article 248 Aggravating circumstances	Article 248 Aggravating circumstances	~~Article 248~~ ~~Aggravating circumstances~~		R
Article 248, first paragraph						
R	2401	The following circumstances shall be taken into account for aggravating the sanction referred to in Article 254 to be applied for the customs infringements:	The following circumstances shall be taken into account for aggravating the sanction referred to in Article 254 to be applied for the customs infringements:	~~The following circumstances shall be taken into account for aggravating the sanction referred to in Article 254 to be applied for the customs infringements~~:		R
Article 248, first paragraph, point (a)						
R	2402	(a) the person responsible for the customs infringement has been sanctioned previously for a customs infringement, or has committed continuous and repeated customs infringements;	(a) the person responsible for the customs infringement has been sanctioned previously for a customs infringement, or has committed continuous and repeated customs infringements;	~~(a) the person responsible for the customs infringement has been sanctioned previously for a customs infringement, or has committed continuous and repeated customs infringements;~~		R
Article 248, first paragraph, point (b)						
R	2403	(b) the customs infringement has a significant impact on other	(b) the customs infringement has a significant impact on other	~~(b) the customs infringement has a significant impact on other~~		R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	legislation applied by the customs authorities ;	legislation applied by the customs authorities ;	~~legislation applied by the customs authorities ;~~	
Article 248, first paragraph, point (c)				
R 2404	(c) the customs infringement has a significant financial impact on collecting customs duties or other charges;	(c) the customs infringement has a significant financial impact on collecting customs duties or other charges;	~~(c) the customs infringement has a significant financial impact on collecting customs duties or other charges;~~	R
Article 248, first paragraph, point (d)				
R 2405	(d) the customs infringement poses a threat to the security and safety of the Union and its residents.	(d) the customs infringement poses a threat to the security and safety of the Union and its residents.	~~(d) the customs infringement poses a threat to the security and safety of the Union and its residents.~~	R
Article 249				
R 2406	Article 249 Limitation	Article 249 Limitation	~~Article 249~~ ~~Limitation~~	R
Article 249(1)				
R 2407	1. Member States shall establish the limitation period for initiating proceedings concerning a customs infringement referred to in Article 252 between 5 and 10 years from the date on which the act or omission was committed.	1. Member States shall establish the limitation period for initiating proceedings concerning a customs infringement referred to in Article 252 between 5 and 10 years from the date on which the act or omission was committed.	~~1. Member States shall establish the limitation period for initiating proceedings concerning a customs infringement referred to in Article 252 between 5 and 10 years from the date on which the act or omission was committed~~.	R
Article 249(2)				
R 2408	2. Member States shall ensure that, in the case of continuous or repeated customs infringements, the limitation	2. Member States shall ensure that, in the case of continuous or repeated customs infringements, the limitation	~~2. Member States shall ensure that, in the case of continuous or repeated customs infringements, the limitation~~	R

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	period starts to run on the day on which the act or omission constituting the customs infringement ceases.	period starts to run on the day on which the act or omission constituting the customs infringement ceases.	~~period starts to run on the day on which the act or omission constituting the customs infringement ceases.~~	
Article 249(3)				
R	2409	3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings concerning the same customs infringement. The limitation period shall start to run on the day of the interrupting act.	3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings concerning the same customs infringement. The limitation period shall start to run on the day of the interrupting act.	~~3. Member States shall ensure that the limitation period is interrupted by any act of the competent authority, notified to the person in question, relating to an investigation or legal proceedings concerning the same customs infringement. The limitation period shall start to run on the day of the interrupting act.~~
Article 249(4)				
R	2410	4. Member States shall ensure that the initiation or continuation of any proceedings concerning a customs infringement referred to in Article 252 is precluded after the expiry of a period of eight years from the day referred to in paragraph 1 or 2.	4. Member States shall ensure that the initiation or continuation of any proceedings concerning a customs infringement referred to in Article 252 is precluded after the expiry of a period of eight years from the day referred to in paragraph 1 or 2.	~~4. Member States shall ensure that the initiation or continuation of any proceedings concerning a customs infringement referred to in Article 252 is precluded after the expiry of a period of eight years from the day referred to in paragraph 1 or 2.~~
Article 249(5)				
R	2411	5. Member States shall ensure that the limitation period for the enforcement of a decision imposing a sanction is three years. That period shall start to run on	5. Member States shall ensure that the limitation period for the enforcement of a decision imposing a sanction is three years. That period shall start to run on	~~5. Member States shall ensure that the limitation period for the enforcement of a decision imposing a sanction is three years. That period shall start to run on~~

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		the day on which that decision becomes final.	the day on which that decision becomes final.	~~the day on which that decision becomes final.~~		
Article 249(6)						
R	2412	6. Member States shall lay down the cases where the limitation periods set out in paragraphs 1, 4 and 5 are suspended.	6. Member States shall lay down the cases where the limitation periods set out in paragraphs 1, 4 and 5 are suspended.	~~6. Member States shall lay down the cases where the limitation periods set out in paragraphs 1, 4 and 5 are suspended.~~		R
Article 250						
R	2413	Article 250 Jurisdiction	Article 250 Jurisdiction	~~Article 250~~ ~~Jurisdiction~~		R
Article 250, first paragraph						
R	2414	Member States shall exercise jurisdiction over the customs infringements referred to in Article 252 in accordance with national law and where that infringement is committed in whole or part within the territory of that Member State.	Member States shall exercise jurisdiction over the customs infringements referred to in Article 252 in accordance with national law and where that infringement is committed in whole or part within the territory of that Member State.	~~Member States shall exercise jurisdiction over the customs infringements referred to in Article 252 in accordance with national law and where that infringement is committed in whole or part within the territory of that Member State.~~		R
Article 251						
R	2415	Article 251 Cooperation between Member States	Article 251 Cooperation between Member States	~~Article 251~~ ~~Cooperation between Member States~~		R
Article 251(1)						
R	2416	1. Where customs infringements referred to in Article 252 are committed in more than one Member States and a	1. Where customs infringements referred to in Article 252 are committed in more than one Member States and a	~~1. Where customs infringements referred to in Article 252 are committed in more than one Member States and a~~		R

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		competent authority of a Member State first initiates proceedings concerning that infringement, that competent authority shall cooperate with the competent authorities of the Member States concerned by the same customs infringement against the same person for the same facts.	competent authority of a Member State first initiates proceedings concerning that infringement, that competent authority shall cooperate with the competent authorities of the Member States concerned by the same customs infringement against the same person for the same facts.	~~competent authority of a Member State first initiates proceedings concerning that infringement, that competent authority shall cooperate with the competent authorities of the Member States concerned by the same customs infringement against the same person for the same facts.~~		
Article 251(2)						
R	2417	2. The Commission shall monitor the cooperation between Member States in accordance with paragraph 1.	2. The Commission shall monitor the cooperation between Member States in accordance with paragraph 1.	~~2. The Commission shall monitor the cooperation between Member States in accordance with paragraph 1.~~		R
Chapter 2						
R	2418	Chapter 2 Union customs infringements and non-criminal sanctions	Chapter 2 Union customs infringements and non-criminal sanctions	~~Chapter 2~~ ~~Union customs infringements and non-criminal sanctions~~		R
Article 252						
R	2419	Article 252 Union customs infringements	Article 252 Union customs infringements	~~Article 252~~ ~~Union customs infringements~~		R
Article 252(1)						
R	2420	1. The following acts or omissions shall constitute customs infringements:	1. The following acts or omissions shall constitute customs infringements:	~~1. The following acts or omissions shall constitute customs infringements:~~		R
Article 252(1), point (a)						
R	2421	(a) failure of the holder of a decision relating to the application	(a) failure of the holder of a decision relating to the application	~~(a) failure of the holder of a decision relating to the application~~		R

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	of customs legislation to comply with the obligations resulting from that decision and to inform the customs authorities without delay of any factor arising after the taking of a decision by those authorities which influences its continuation or content, in accordance with Titles I and II;	of customs legislation to comply with the obligations resulting from that decision and to inform the customs authorities without delay of any factor arising after the taking of a decision by those authorities which influences its continuation or content, in accordance with Titles I and II;	~~of customs legislation to comply with the obligations resulting from that decision and to inform the customs authorities without delay of any factor arising after the taking of a decision by those authorities which influences its continuation or content, in accordance with Titles I and II;~~	
Article 252(1), point (b)				
R	2422	(b) failure to comply with the obligation to provide information to customs in accordance with this Regulation, including the failure to lodge a customs declaration;	(b) failure to comply with the obligation to provide information to customs in accordance with this Regulation, including the failure to lodge a customs declaration;	~~(b) failure to comply with the obligation to provide information to customs in accordance with this Regulation, including the failure to lodge a customs declaration;~~	R
Article 252(1), point (c)				
R	2423	(c) provision of incomplete, inaccurate, invalid, inauthentic, false or falsified information or documents to customs;	(c) provision of incomplete, inaccurate, invalid, inauthentic, false or falsified information or documents to customs;	~~(c) provision of incomplete, inaccurate, invalid, inauthentic, false or falsified information or documents to customs;~~	R
Article 252(1), point (d)				
R	2424	(d) failure of the person responsible to keep the documents and information related to the accomplishment of customs formalities;	(d) failure of the person responsible to keep the documents and information related to the accomplishment of customs formalities;	~~(d) failure of the person responsible to keep the documents and information related to the accomplishment of customs formalities;~~	R
Article 252(1), point (e)				
R	2425	(e) removal of goods from customs supervision;	(e) removal of goods from customs supervision;	~~(e) removal of goods from customs supervision;~~	R

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Article 252(1), point (f)						
R	2426	(f) failure of the person responsible to comply with the obligations related to customs procedures;	(f) failure of the person responsible to comply with the obligations related to customs procedures;	~~(f) failure of the person responsible to comply with the obligations related to customs procedures;~~		R
Article 252(1), point (g)						
R	2427	(g) non-payment of import or export duties by the person liable to pay within the period prescribed in accordance with Title X, Chapter 3.	(g) non-payment of import or export duties by the person liable to pay within the period prescribed in accordance with Title X, Chapter 3.	~~(g) non-payment of import or export duties by the person liable to pay within the period prescribed in accordance with Title X, Chapter 3.~~		R
Article 252(1), point (ga)						
R	2427a		***(ga) failure to comply with importer and deemed importer obligations under Articles 20 and 21.***			R
Article 252(2)						
R	2428	2. Without prejudice to paragraph 1, Member States may provide for further acts and omissions that constitute customs infringements.	2. Without prejudice to paragraph 1, Member States may provide for further acts and omissions that constitute customs infringements.	~~2. Without prejudice to paragraph 1, Member States may provide for further acts and omissions that constitute customs infringements.~~		R
Article 252(3)						
R	2429	3. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 2 of this Article, and	3. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 2 of this Article, and	~~3. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 2 of this Article, and~~		R

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	shall notify it without delay of any subsequent amendment affecting those provisions.	shall notify it without delay of any subsequent amendment affecting those provisions.	~~shall notify it without delay of any subsequent amendment affecting those provisions.~~	
Article 253				
R 2430	Article 253 General requirements for sanctions	Article 253 General requirements for sanctions	~~Article 253~~ ~~General requirements for sanctions~~	R
Article 253(1)				
R 2431	1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive.	1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive. ***The Commission, the Member States and the EU Customs Authority shall regularly exchange best practices and applicable methodologies on audit and sanctions calculation, in order to improve the convergence and coherence of sanctions across the Union. The Commission shall regularly assess whether the effectiveness of the sanctions to reach the objectives of customs authorities***	~~1. Without prejudice to the sanctions laid down in Article 254, Member States may provide for additional sanctions for customs infringements referred to in Article 252 and for all measures necessary to ensure that such sanctions are implemented. Such sanctions shall be effective, proportionate and dissuasive.~~	R

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		provided for in Article 2, and whether action is necessary.		
Article 253(2)				
R 2432	2. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 1 of this Article, and shall notify it without delay of any subsequent amendment affecting those provisions.	2. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 1 of this Article, and shall notify it without delay of any subsequent amendment affecting those provisions.	~~2. Members States shall notify the Commission within 180 days from the date of application of this Article, of the national provisions in force, as envisaged in paragraph 1 of this Article, and shall notify it without delay of any subsequent amendment affecting those provisions.~~	R
Article 254				
R 2433	Article 254 Minimum non-criminal sanctions	Article 254 Minimum non-criminal sanctions	~~Article 254~~ ~~Minimum non-criminal sanctions~~	R
Article 254, first paragraph				
R 2434	Where sanctions to customs infringements referred to in Article 252 are applied, they shall take at least one or several of the following forms, while ensuring that sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:	Where sanctions to customs infringements referred to in Article 252 are applied, ~~they~~***each Member State*** shall ~~*take at least one or several of the following forms, while ensuring that*~~***provide for*** sanctions ***that*** are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:	~~Where sanctions to customs infringements referred to in Article 252 are applied, they shall take at least one or several of the following forms, while ensuring that sanctions are effective, proportionate and dissuasive and taking into account extenuating and mitigating circumstances referred to in Article 247 and aggravating circumstances referred to in Article 248:~~	R

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Article 254, first paragraph, point (a)						
R	2435	(a) a pecuniary charge by the customs authorities, including, where appropriate, a settlement applied in place of a criminal penalty and calculated on the following minimum amounts or percentages:	(a) a pecuniary charge by the customs authorities, including, where appropriate, a settlement applied in place of a criminal penalty and calculated on the following minimum amounts or percentages:	~~(a) a pecuniary charge by the customs authorities, including, where appropriate, a settlement applied in place of a criminal penalty and calculated on the following minimum amounts or percentages:~~		R
Article 254, first paragraph, point (a)(i)						
R	2436	(i) where the customs infringement has an impact on customs duties and other charges, the pecuniary charge shall be calculated based on the amount of customs duties and other charges eluded, as follows:	(i) where the customs infringement has an impact on customs duties and other charges, the pecuniary charge shall be calculated based on the amount of customs duties and other charges eluded, as follows:	~~(i) where the customs infringement has an impact on customs duties and other charges, the pecuniary charge shall be calculated based on the amount of customs duties and other charges eluded, as follows:~~		R
Article 254, first paragraph, point (a)(i)(1)						
R	2437	(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of customs duties and other charges eluded;	(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of customs duties and other charges eluded;	~~(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of customs duties and other charges eluded;~~		R
Article 254, first paragraph, point (a)(i)(2)						
R	2438	(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of	(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of	~~(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of~~		R

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		customs duties and other charges eluded;	customs duties and other charges eluded;	~~customs duties and other charges eluded;~~		
Article 254, first paragraph, point (a)(ii)						
R	2439	(ii) where it is not possible to calculate the pecuniary charge in accordance with point (i), the pecuniary charge shall be calculated based on the customs value of the goods, as follows:	(ii) where it is not possible to calculate the pecuniary charge in accordance with point (i), the pecuniary charge shall be calculated based on the customs value of the goods, as follows:	~~(ii) where it is not possible to calculate the pecuniary charge in accordance with point (i), the pecuniary charge shall be calculated based on the customs value of the goods, as follows:~~		R
Article 254, first paragraph, point (a)(ii)(1)						
R	2440	(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of the customs value of the goods;	(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of the customs value of the goods;	~~(1) where the customs infringement has been committed intentionally, the pecuniary charge shall comprise an amount equal to between 100% and 200% of the amount of the customs value of the goods;~~		R
Article 254, first paragraph, point (a)(ii)(2)						
R	2441	(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of the customs value of the goods;	(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of the customs value of the goods;	~~(2) in other cases, the pecuniary charge shall comprise an amount equal to between 30% and 100% of the amount of the customs value of the goods;~~		R
Article 254, first paragraph, point (a)(iii)						
R	2442	(iii) where the customs infringement is not related to specific goods, the pecuniary charge shall comprise an amount	(iii) where the customs infringement is not related to specific goods, the pecuniary charge shall comprise an amount	~~(iii) where the customs infringement is not related to specific goods, the pecuniary charge shall comprise an amount~~		R

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		equal to between EUR 150 and EUR 150 000;	equal to between EUR 150 and EUR 150 000;	~~equal to between EUR 150 and EUR 150 000;~~		
Article 254, first paragraph, point (b)						
R	2443	(b) the revocation, suspension or amendment of customs decisions held by the person concerned, when such decision is affected by the infringement;	(b) the revocation, suspension or amendment of customs decisions held by the person concerned, when such decision is affected by the infringement;	~~(b) the revocation, suspension or amendment of customs decisions held by the person concerned, when such decision is affected by the infringement;~~		R
Article 254, first paragraph, point (c)						
R	2444	(c) the confiscation of the goods and means of transport.	(c) the confiscation of the goods and means of transport.	~~(c) the confiscation of the goods and means of transport.~~		R
Article 254, first paragraph a						
R	2444a		***Member States shall decide on the use of the proceeds resulting from the enforcement of non-criminal sanctions except for when established as an own resource in accordance with the third subparagraph of Article 311 TFEU.***			R
Article 254, second paragraph						
R	2445	The acts or decisions on sanctions applied for any customs infringement shall be recorded in the EU Customs Data Hub alongside the outcome of the customs controls.	The acts or decisions on sanctions applied for any customs infringement shall be recorded in the EU Customs Data Hub alongside the outcome of the customs controls.	~~The acts or decisions on sanctions applied for any customs infringement shall be recorded in the EU Customs Data Hub alongside the outcome of the customs controls.~~		R
Title XV						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	2446	Title XV FINAL PROVISIONS	Title XV FINAL PROVISIONS	Title XV FINAL PROVISIONS	Title XV FINAL PROVISIONS Text Origin: Commission Proposal	G
	Chapter 1					
G	2447	Chapter 1 Performance measurement of the customs union	Chapter 1 Performance measurement of the customs union	Chapter 1 Performance measurement of the customs union	Chapter 1 Performance measurement of the customs union Text Origin: Commission Proposal	G
	Article 255					
Y	2448	Article 255 Scope and objectives	Article 255 Scope and objectives	Article 255 ~~Scope and objectives~~ **Assessment and reporting**		Y
	Article 255(1)					
Y	2449	1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels. Such measurement may build on existing tools developed by the Commission and Member States for this purpose.	1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries at national and border crossing points levels***, as well as a regular monitoring of the level of expenditure incurred by national customs authorities in carrying out their activities***. Such	1. The Commission shall assess and evaluate the performance of the customs union at least on an annual basis. This includes the measurement of customs activities performed by the customs authorities of the Member States and where possible candidate countries ~~at~~**from the** national and ~~border crossing points~~ **local** levels. Such measurement may build on existing tools developed by the Commission and Member States for this purpose.		Y

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		measurement may build on existing tools developed by the Commission and Member States for this purpose.		
Article 255(2)				
2450	2. The EU Customs Authority shall assist the Commission with that task. To support the Commission in its evaluation of the performance of the custom union, the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission.	2. The EU Customs Authority shall assist ~~*the Commission with that task. To support*~~ the Commission in its evaluation of the performance of the ~~*custom*~~***customs*** union***. For this purpose***, the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall identify key trends, strengths, weaknesses, gaps, ~~*and*~~ potential risks, ***support the Commission in gathering relevant data regarding the levels of expenditure incurred by national customs authorities to ensure their functioning*** and provide recommendations for improvement to the Commission.	2. **Member States and** the EU Customs Authority shall assist the Commission with ~~that task. To support the Commission in its evaluation of the performance of the custom union~~**the task referred to in paragraph 1. In particular:** **(a) Member States shall provide data to the EU Customs Authorities containing information both from national and, when appropriate, local level** **(b) based on those data** the EU Customs Authority shall identify how customs activities and operations support the achievement of the strategic objectives and priorities of the customs union and contribute to the mission of customs authorities laid down in Article 2. In particular, the EU Customs Authority shall **in cooperation**	

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			with the customs authorities produce annual reports and other types of documents to identify key trends, strengths, weaknesses, gaps, and potential risks, and provide recommendations for improvement to the Commission.	
Article 255(2a)				
Y 2450a			**3. The EU Customs Authority shall transmit the draft annual report referred to in paragraph 2, point (b), to the Commission for approval and transmission to the Member States for information.**	Y
Article 255(2b)				
Y 2450b			**4. The Commission shall specify, by means of implementing acts, the data referred to in paragraph 2, point (a), as well as their level of confidentiality, and the design of the performance measurement. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).**	Y
Article 256				
Y 2451	Article 256	Article 256	~~Article 256~~	Y

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		Framework definition and annual reporting	Framework definition and annual reporting	~~Framework definition and annual reporting~~	
Article 256(1)					
Y	2452	1. The EU Customs Authority shall, in cooperation with the customs authorities, produce reports and other types of documents to deliver on the objectives set in Article 255.	1. The EU Customs Authority shall, in cooperation with the customs authorities, produce reports and other types of documents to deliver on the objectives set in Article 255.	~~1. The EU Customs Authority shall, in cooperation with the customs authorities, produce reports and other types of documents to deliver on the objectives set in Article 255.~~	Y
Article 256(2)					
Y	2453	2. Member States shall provide data to the EU Customs Authority containing information both at national and border crossing point levels. Based on the data received from the customs authorities, the EU Customs Authority shall produce an annual report, containing facts and figures on the elapsed year for each customs authority at national and border crossing point level.	2. Member States shall provide data to the EU Customs Authority containing information both at national and border crossing point levels. Based on the data received from the customs authorities, the EU Customs Authority shall produce an annual report, containing facts and figures on the elapsed year for each customs authority at national and border crossing point level.	~~2. Member States shall provide data to the EU Customs Authority containing information both at national and border crossing point levels. Based on the data received from the customs authorities, the EU Customs Authority shall produce an annual report, containing facts and figures on the elapsed year for each customs authority at national and border crossing point level.~~	Y
Article 256(3)					
Y	2454	3. The EU Customs Authority shall transmit the draft annual report to the Commission for approval.	3. The EU Customs Authority shall transmit the draft annual report to the Commission for approval.	~~3. The EU Customs Authority shall transmit the draft annual report to the Commission for approval.~~	Y
Article 256(4)					

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Y	2455	4. The Commission shall verify the report and transmit it afterwards to the Member States for information.	4. The Commission shall verify the report and transmit it afterwards to the ~~*Member States*~~***European Parliament and the Council*** for information.	~~4. The Commission shall verify the report and transmit it afterwards to the Member States for information.~~		Y
Article 256(5)						
Y	2456	5. The Commission shall specify, by means of implementing acts, the data referred to in paragraph 2 as well as their level of confidentiality, and the design of the performance measurement framework. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	5. The Commission shall specify, by means of implementing acts, the data referred to in paragraph 2 as well as their level of confidentiality, and the design of the performance measurement framework. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	~~5. The Commission shall specify, by means of implementing acts, the data referred to in paragraph 2 as well as their level of confidentiality, and the design of the performance measurement framework. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).~~		Y
Chapter 2						
G	2457	Chapter 2 Monitoring, evaluation and reporting	Chapter 2 Monitoring, evaluation and reporting	Chapter 2 Monitoring, evaluation and reporting	Chapter 2 Monitoring, evaluation and reporting Text Origin: Commission Proposal	G
Article 257						
G	2458	Article 257 Monitoring	Article 257 Monitoring	Article 257 Monitoring	Article 257 Monitoring Text Origin: Commission Proposal	G
Article 257, first paragraph						

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 2459	The Commission shall regularly monitor the implementation of this Regulation, taking into account, inter alia, information and analysis relevant for monitoring purposes that are provided or made available by customs authorities and the EU Customs Authority in the EU Customs Data Hub.	The Commission shall regularly monitor the implementation of this Regulation, taking into account, inter alia, information and analysis relevant for monitoring purposes that are provided or made available by customs authorities and the EU Customs Authority in the EU Customs Data Hub.	The Commission shall ~~regularly~~ monitor the implementation of this Regulation, taking into account, inter alia, information and analysis relevant for monitoring purposes that are provided or made available by customs authorities and the EU Customs Authority in the EU Customs Data Hub.	The Commission shall regularly monitor the implementation of this Regulation, taking into account, inter alia, information and analysis relevant for monitoring purposes that are provided or made available by customs authorities and the EU Customs Authority in the EU Customs Data Hub. Text Origin: EP Mandate
Article 258				
G 2460	Article 258 Evaluation and reporting	Article 258 Evaluation and reporting	Article 258 Evaluation and reporting	Article 258 Evaluation and reporting Text Origin: Commission Proposal
Article 258(-1)				
G 2460a			**0. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and**	***0. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			liability for the customs debt at import. ***[Moved from Article 265 (6)]***	***liability for the customs debt at import. The non-confidential part of that report shall be publicly available.*** ***[Moved from Article 265 (6)]*** Text Origin: Council Mandate	
Article 258(1), first subparagraph					
Y	2461	1. By ... [OP please insert the date = 5 years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.	1. By ... [OP please insert the date = ~~5~~*3* years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.	1. By ... [OP please insert the date = 5 years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee.	1. By ... [OP please insert the date = 5 years after the entry into force] and every 5 years thereafter, the Commission shall carry out an evaluation of this Regulation in light of the objectives that it pursues and shall present a report thereon to the European Parliament, to the Council and to the European Economic and Social Committee. Text Origin: Council Mandate	Y
Article 258(1), second subparagraph					
G	2462	That report shall include:	That report shall include:	That report shall include:	That report shall include: Text Origin: Commission Proposal	G
Article 258(1), second subparagraph, point (a)					
Y	2463	(a) an overview of the state of progress that Member States have	(a) an overview of the state of progress that Member States have	(a) an overview of the state of ~~progress that Member States have~~	(a) an overview of the state of ~~*progress that Member States have*~~	Y

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
		reached in relation to the implementation of this Regulation;	reached in relation to the implementation of this Regulation;	~~reached in relation to~~ **play of** the implementation of this Regulation;	~~*reached in relation to*~~ ***play of*** the implementation of this Regulation; Text Origin: Council Mandate	
Article 258(1), second subparagraph, point (b)						
G	2464	(b) an assessment of the effectiveness, efficiency, coherence, relevance and Union added value of this Regulation, in particular with regard to the objectives referred to in Article 2.	(b) an assessment of the effectiveness, efficiency, coherence, relevance and Union added value of this Regulation, in particular with regard to the objectives referred to in Article 2.	(b) an assessment of the effectiveness, efficiency, coherence, relevance and Union added value of this Regulation, in particular with regard to the objectives referred to in Article 2.	(b) an assessment of the effectiveness, efficiency, coherence, relevance and Union added value of this Regulation, in particular with regard to the objectives referred to in Article 2. Text Origin: Commission Proposal	G
Article 258(1), second subparagraph, point (ba)						
Y	2464a		***(ba) an overview of the disaggregated costs incurred by the Union and by the Member States for the implementation of this Regulation, including in comparison with the costs incurred at the date of entry into force of this Regulation.***			Y
Article 258(2)						
G	2465	2. At the request of the Commission and in accordance with Chapter 1 of this Title, the Member States shall provide information on the implementation of this Regulation that is necessary	2. At the request of the Commission and in accordance with Chapter 1 of this Title, the Member States shall provide information on the implementation of this Regulation that is necessary	~~2.~~**3 Unless otherwise available in the EU Customs Data Hub,** at the request of the Commission and in accordance with Chapter 1 of this Title, the Member States shall provide information on the implementation	2. ***Unless otherwise available in the EU Customs Data Hub,*** at the request of the Commission and in accordance with Chapter 1 of this Title, the Member States shall provide information on the implementation	G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	for the preparation of the report referred to in paragraph 2.	for the preparation of the report referred to in paragraph 2.	of this Regulation that is necessary for the preparation of the report referred to in paragraph ~~2~~**1**.	of this Regulation that is necessary for the preparation of the report referred to in paragraph ~~2~~*1*. Text Origin: Council Mandate
Article 258(2a), first subparagraph				
Y	2465a		**4. By 31 December 2035, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:** ***[Moved from Article 265 (7) and (8)]***	*4. [By 31 December 2035], the Commission shall present a report to the European Parliament and to the Council to assess, in particular:* *[Moved from Article 265 (7) and (8)]* Text Origin: Council Mandate
Article 258(2a), first subparagraph, point (a)				
G	2465b		**(a) the effectiveness of the customs supervision of the Trust and Check traders by the customs authorities of the Member State of establishment and of the implementation of the provisions governing the place of the incurrence of the customs debt;**	*(a) the effectiveness of the customs supervision of the Trust and Check traders by the customs authorities of the Member State of establishment and of the implementation of the provisions governing the place of the incurrence of the customs debt;* Text Origin: Council Mandate
Article 258(2a), first subparagraph, point (b)				
G	2465c		**(b) the effectiveness of the customs supervision of economic**	*(b) the effectiveness of the customs supervision of economic*

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
				operators other than Trust and Check traders;	***operators other than Trust and Check traders;*** Text Origin: Council Mandate	
	Article 258(2a), first subparagraph, point (c)					
G	2465d			**(c) the possible impact of the modifications foreseen in paragraph 8.**	***(c) the possible impact of the modifications foreseen in paragraph 8.*** Text Origin: Council Mandate	G
	Article 258(2a), second subparagraph					
G	2465e			**The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation, if appropriate in the light of the report referred to in paragraph 7, by deleting or modifying the derogations foreseen in Article 42(3), second subparagraph, and Article 169(1) second subparagraph.**	***The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation, if appropriate in the light of the report referred to in paragraph 7, by deleting or modifying the derogations foreseen in Article 42(3), second subparagraph, and Article 169(1) second subparagraph.*** Text Origin: Council Mandate	G
	Article 258a					
Y	2465f			**Article 258a Evaluation**		Y
	Article 258a(1)					
Y	2465g			**No later than [OJ: please insert the date of 6 months after**	***No later than [OJ: please insert the date of 1 year after***	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			publication], the Commission shall assess the budgetary implications of the Union handling fee and its impact on the functioning of distance sales.	***publication], the Commission shall assess the functioning of the Union handling fee, including the impact on the functioning of distance sales and shall present it thereon to the European Parliament and to the Council.*** Text Origin: Council Mandate
Chapter 3				
G 2466	Chapter 3 Currency conversion and time-limits	Chapter 3 Currency conversion and time-limits	Chapter 3 Currency conversion and time-limits	Chapter 3 Currency conversion and time-limits Text Origin: Commission Proposal
Article 259				
G 2467	Article 259 Currency conversion	Article 259 Currency conversion	Article 259 Currency conversion ***(Moved to Article 18c)***	Article 259 Currency conversion ***(Moved to Article 18c)*** Text Origin: Council Mandate
Article 259(1)				
G 2468	1. The competent authorities shall publish and/or make available on the internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:	1. The competent authorities shall publish and/or make available on the internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:	1. The competent authorities shall publish and/or make available on the internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:	1. The competent authorities shall publish and/or make available on the internet the rate of exchange applicable where the conversion of currency is necessary for one of the following reasons:

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 259(1), point (a)				
2469	(a) because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined;	(a) because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined;	(a) because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined;	(a) because factors used to determine the customs value of goods are expressed in a currency other than that of the Member State where the customs value is determined; Text Origin: Commission Proposal
Article 259(1), point (b)				
2470	(b) because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Common Customs Tariff.	(b) because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Common Customs Tariff.	(b) because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Common Customs Tariff.	(b) because the value of the euro is required in national currencies for the purposes of determining the tariff classification of goods and the amount of import and export duty, including value thresholds in the Common Customs Tariff. Text Origin: Commission Proposal
Article 259(2)				
2471	2. Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied	2. Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied	2. Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied	2. Where the conversion of currency is necessary for reasons other than those referred to in paragraph 1, the value of the euro in national currencies to be applied

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		within the framework of the customs legislation shall be fixed at least once a year.	within the framework of the customs legislation shall be fixed at least once a year.	within the framework of the customs legislation shall be fixed at least once a year.	within the framework of the customs legislation shall be fixed at least once a year. Text Origin: Commission Proposal
Article 259(3)					
G	2472	3. The Commission shall lay down, by means of implementing acts, rules on currency conversions for the purposes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall lay down, by means of implementing acts, rules on currency conversions for the purposes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall lay down, by means of implementing acts, rules on currency conversions for the purposes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).	3. The Commission shall lay down, by means of implementing acts, rules on currency conversions for the purposes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4). Text Origin: Commission Proposal
Article 260					
G	2473	Article 260 Periods, dates and time limits	Article 260 Periods, dates and time limits	Article 260 Periods, dates and time limits ***(Moved to Article 18b)***	Article 260 Periods, dates and time limits ***(Moved to Article 18b)*** Text Origin: Council Mandate
Article 260(1)					
G	2474	1. Unless otherwise provided, where a period, date or time limit is laid down in the customs legislation, such period	1. Unless otherwise provided, where a period, date or time limit is laid down in the customs legislation, such period	1. Unless otherwise provided, where a period, date or time limit is laid down in the customs legislation, such period	1. Unless otherwise provided, where a period, date or time limit is laid down in the customs legislation, such period

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	shall not be extended or reduced and such date or time limit shall not be deferred or brought forward.	shall not be extended or reduced and such date or time limit shall not be deferred or brought forward.	shall not be extended or reduced and such date or time limit shall not be deferred or brought forward.	shall not be extended or reduced and such date or time limit shall not be deferred or brought forward. Text Origin: Commission Proposal
Article 260(2)				
2475	2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council[1] shall apply, except where otherwise provided for in the customs legislation. 1. Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8.6.1971, p1.).	2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council[1] shall apply, except where otherwise provided for in the customs legislation. 1. Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8.6.1971, p1.).	2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council[1] shall apply, except where otherwise provided for in the customs legislation. 1. Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8.6.1971, p1.).	2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council[1] shall apply, except where otherwise provided for in the customs legislation. 1. Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time-limits (OJ L 124, 8.6.1971, p1.). Text Origin: Commission Proposal
Chapter 4				
2476	Chapter 4 Delegation of power and committee procedure	Chapter 4 Delegation of power and committee procedure	Chapter 4 Delegation of power and committee procedure	Chapter 4 Delegation of power and committee procedure Text Origin: Commission Proposal
Article 261				
2477	Article 261	Article 261	Article 261	Article 261

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	Exercise of the delegation	Exercise of the delegation	Exercise of the delegation	Exercise of the delegation Text Origin: Commission Proposal	
Article 261(1)					
G	2478	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article. Text Origin: Commission Proposal	G
Article 261(2)					
Y	2479	2. The power to adopt delegated acts referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.	2. The power to adopt delegated acts referred to in Articles ~~4,~~ 6, 7, 10, 14, 19, 23***, 24***, 25, 27, 28, 29, 31, 32, ***40a, 40b, 51,*** 56, 58, 59~~, 60~~, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall be conferred on the Commission.	2. The power to adopt delegated acts referred to in Articles 4, ~~6, 7, 10, 14, 19, 23~~**6(8), 7(10), 10(5), 14(13), 18(3),** ~~25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65~~**23(9), 27(6), 29(4), 42(6a), 56(4), 58(3), 59(5), 59a(2), 60(9), 61(6,) 62(2a), 62a(2), 63(5), 65(3), 66(6), 71(4), 71(5), 72(7), 73(5), 80(7), 81(3), 82(3a), 83(8), 85(4), 86(7), 86a(4), 86b(3), 86c(2), 86d(8), 88(4), 90(7), 94a(4), 94c(5), 95(9), 95a(3), 95a(4), 96(1b), 98a(2), 102(7), 104(3), 105(5), 106(3a), 107(2), 108(2), 109(5), 111(4), 115(3), 116(6), 118(4a), 122a(4), 132(3), 135(9), 137(5), 139(2), 140(5),**		Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			148(3), 150(10a), 156(3), 167(3), 168(8), 169(5), 170(9), 173(3), 175(4), 176(5), 179(3), 181(7), 186(5), 190(5), 192(5), 193(8), 199(8), 244(6), 258(4) ~~66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265~~ shall be conferred on the Commission.	
Article 261(3)				
2480	3. The delegation of power referred to in Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal	3. The delegation of power referred to in Articles ~~4,~~ 6, 7, 10, 14, 19, 23, ***24***, 25, 27, 28, 29, 31, 32, ***40a, 40b, 51,*** 56, 58, 59~~, 60~~, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official	3. The delegation of power referred to in Articles 4, ~~6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65~~**6(8), 7(10), 10(5), 14(13), 18(3), 23(9), 27(6), 29(4), 42(6a), 56(4), 58(3), 59(5), 59a(2), 60(9), 61(6,) 62(2a), 62a(2), 63(5), 65(3), 66(6), 71(4), 71(5), 72(7), 73(5), 80(7), 81(3), 82(3a), 83(8), 85(4), 86(7), 86a(4), 86b(3), 86c(2), 86d(8), 88(4), 90(7), 94a(4), 94c(5), 95(9), 95a(3), 95a(4), 96(1b), 98a(2), 102(7), 104(3), 105(5), 106(3a), 107(2), 108(2), 109(5), 111(4), 115(3), 116(6), 118(4a), 122a(4), 132(3), 135(9), 137(5), 139(2), 140(5), 148(3), 150(10a), 156(3),**	

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	**167(3), 168(8), 169(5), 170(9), 173(3), 175(4), 176(5), 179(3), 181(7), 186(5), 190(5), 192(5), 193(8), 199(8), 244(6), 258(4)** ~~66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265~~ may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the ~~Official Journal of the European Union~~ ***Official Journal of the European Union*** or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	
Article 261(4)				
G	2481 4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of	4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of	4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of	4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	13 April 2016 on Better Law-Making.	13 April 2016 on Better Law-Making.	13 April 2016 on Better Law-Making.	13 April 2016 on Better Law-Making. Text Origin: Commission Proposal
Article 261(5)				
G 2482	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.	5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council. Text Origin: Commission Proposal
Article 261(6)				
Y 2483	6. A delegated act adopted pursuant to Articles 4, 6, 7, 10, 14, 19, 23, 25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry	6. A delegated act adopted pursuant to Articles ~~4,~~ 6, 7, 10, 14, 19, 23***, 24***, 25, 27, 28, 29, 31, 32, ***40a, 40b, 51,*** 56, 58, 59~~, 60~~, 63, 65, 66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry	6. A delegated act adopted pursuant to Articles 4, ~~6, 7, 10, 14, 19, 23~~**6(8), 7(10), 10(5), 14(13), 18(3),** ~~25, 27, 28, 29, 31, 32, 56, 58, 59, 60, 63, 65~~**23(9), 27(6), 29(4), 42(6a), 56(4), 58(3), 59(5), 59a(2), 60(9), 61(6,) 62(2a), 62a(2), 63(5), 65(3), 66(6), 71(4), 71(5), 72(7), 73(5), 80(7), 81(3), 82(3a), 83(8), 85(4), 86(7), 86a(4), 86b(3), 86c(2), 86d(8), 88(4), 90(7), 94a(4), 94c(5), 95(9), 95a(3), 95a(4), 96(1b), 98a(2), 102(7), 104(3), 105(5), 106(3a), 107(2), 108(2), 109(5), 111(4), 115(3), 116(6), 118(4a), 122a(4), 132(3), 135(9), 137(5), 139(2),**	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	**140(5), 148(3), 150(10a), 156(3), 167(3), 168(8), 169(5), 170(9), 173(3), 175(4), 176(5), 179(3), 181(7), 186(5), 190(5), 192(5), 193(8), 199(8), 244(6), 258(4)** ~~66, 71, 72, 73, 77, 80, 81, 83, 85, 86, 88, 90, 91, 95, 97, 99, 101, 102, 105, 107, 108, 109, 111, 115, 116, 119, 123, 132, 148, 150, 156, 167, 168, 169, 170, 173, 175, 176, 179, 181, 186, 193, 199, 242, 244, 265~~ shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.	
Article 262				
G 2484	Article 262 Committee procedure	Article 262 Committee procedure	Article 262 Committee procedure	Article 262 Committee procedure Text Origin: Commission Proposal G

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 262(1)				
G 2485	1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by the Customs Code Committee. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011. Text Origin: Commission Proposal G
Article 262(2)				
G 2486	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply. Text Origin: Commission Proposal G
Article 262(3)				
G 2487	3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 4 thereof shall apply.	3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 4 thereof shall apply.	3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 4 thereof shall apply.	3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 4 thereof shall apply. Text Origin: Commission Proposal G
Article 262(4)				
G 2488	4. Where reference is made to this paragraph, Article 5 of	4. Where reference is made to this paragraph, Article 5 of	4. Where reference is made to this paragraph, Article 5 of	4. Where reference is made to this paragraph, Article 5 of G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	Regulation (EU) No 182/2011 shall apply.	Regulation (EU) No 182/2011 shall apply.	Regulation (EU) No 182/2011 shall apply.	Regulation (EU) No 182/2011 shall apply. Text Origin: Commission Proposal
Article 262(5)				
2489	5. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 5 thereof shall apply.	5. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 5 thereof shall apply.	5. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 5 thereof shall apply.	5. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011 in conjunction with Article 5 thereof shall apply. Text Origin: Commission Proposal
Article 262(6)				
2490	6. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time limit for delivery of the opinion, the chair of the committee so decides.	6. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time limit for delivery of the opinion, the chair of the committee so decides.	6. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time limit for delivery of the opinion, the chair of the committee so decides.	6. Where the opinion of the committee is to be obtained by written procedure and reference is made to this paragraph, that procedure shall be terminated without result only when, within the time limit for delivery of the opinion, the chair of the committee so decides. Text Origin: Commission Proposal
Chapter 5				
2491	Chapter 5 Final provisions	Chapter 5 Final provisions	Chapter 5 Final provisions	Chapter 5 Final provisions

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
					Text Origin: Commission Proposal	
Article 263						
G	2492	Article 263 Repeal	Article 263 Repeal	Article 263 Repeal	Article 263 Repeal Text Origin: Commission Proposal	G
Article 263(1)						
G	2493	1. Regulation (EU) No 952/2013 is repealed.	1. Regulation (EU) No 952/2013 ~~is~~***and Regulation (EU) 2022/2399 are*** repealed.	1. Regulation (EU) No 952/2013 is repealed.	1. Regulation (EU) No 952/2013 is repealed. Text Origin: Council Mandate	G
Article 263(2)						
Y	2494	2. References to Regulation (EU) No 952/2013 shall be construed as references to this Regulation and read in accordance with the correlation table in the Annex.	2. References to Regulation (EU) No 952/2013 shall be construed as references to this Regulation and read in accordance with the correlation table in the Annex.	2. **However, existing delegated and implementing acts adopted by the Commission pursuant to Regulation (EU) No 952/2013 or legal acts replaced by such Regulation or by previous versions of such Regulation, shall remain in force and continue to apply unless and until repealed by delegated or implementing acts adopted by the Commission pursuant to this Regulation.** References to Regulation (EU) No 952/2013 shall be construed as references to this Regulation and read in	2. ***However, existing delegated and implementing acts adopted by the Commission pursuant to Regulation (EU) No 952/2013 or legal acts replaced by such Regulation or by previous versions of such Regulation, shall remain in force and continue to apply unless and until repealed by delegated or implementing acts adopted by the Commission pursuant to this Regulation.*** References to Regulation (EU) No 952/2013 shall be construed as references to this Regulation and read in accordance with the correlation table in the Annex.	Y

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
			accordance with the correlation table in the Annex.	Text Origin: Council Mandate	
Article 263(3)					
G	2495	3. From the date set out in Article 265(4), references to the customs declaration shall be construed as covering the provision of the data necessary to place goods under a customs procedure using the capabilities of the EU Customs Data Hub.	3. From ~~the date set out in Article 265(4),~~**1 March 2032 all** references to the customs declaration shall be construed as covering the provision of the data necessary to place goods under a customs procedure using the capabilities of the EU Customs Data Hub.	3. From the date set out in Article 265(4), references to the customs declaration shall be construed as covering the provision of the data necessary to place goods under a customs procedure using the capabilities of the EU Customs Data Hub. Text Origin: EP Mandate	G
Article 263(4)					
G	2496	4. From the date set out in Article 265(4), references to the declarant shall be construed as covering the carrier, the importer, the exporter or the holder of the transit procedure, as appropriate.	4. From ~~the date set out in Article 265(4),~~**1 March 2032, all** references to the declarant shall be construed as covering the carrier, the importer, the exporter or the holder of the transit procedure, as appropriate.	4. From the date set out in Article 265(4), references to the declarant shall be construed as covering the carrier, the importer, the exporter or the holder of the transit procedure, as appropriate. Text Origin: EP Mandate	G
Article 264					
R	2497	Article 264 Entry into force	Article 264 Entry into force	Article 264 Entry into force **and application**	R
Article 264, first paragraph					
R	2498	This Regulation shall enter into force on the twentieth day following that of its publication in	This Regulation shall enter into force on the twentieth day following that of its publication in	**1.** This Regulation shall enter into force on the twentieth day following that of its	R

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	the Official Journal of the European Union.	the Official Journal of the European Union.	publication in the ~~Official Journal of the European Union~~***Official Journal of the European Union***.		
Article 264, 1. a					
R	2498a		**2. It shall apply from [OJ: please insert the date of 18 months after publication]**		R
Article 264, 1. b					
R	2498b		**3. By way of derogation from paragraph 2 of this Article:**		R
Article 264, 1. b, point (a)					
R	2498c		**(a) Articles 28a, 205, 238 and all the provisions empowering the Commission to adopt delegated and implementing acts under this Regulation, shall apply from the entry into force of this Regulation;**		R
Article 264, 1. b, point (b)					
R	2498d		**(b) Article 18 (1a) to (1g) shall apply from the moment in which the Commission IT solution, referred to in Article 18 (1f), is operational and in any case no later than 1 November 2026;**		R
Article 264, 1. b, point (c)					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R	2498e			**(c) Articles 5(13), 18(3) and (4), 88(3) point (aa), 122a, 145(5), 150(10), 153a, 157(3a), 159(1a) point (c), 167(1a), 181(5), 199 (1) point (m), shall apply from 1 July 2028, on the condition that EU Customs Data Hub is operational;**		R
Article 264, 1. b, point (d)						
R	2498f			**(d) Articles 206 to 237, 255(2) and 255(3) shall apply from 1 July 2028.**		R
Article 264, 1. c						
R	2498g			**4. Until 29 February 2028 all goods intended to be placed under a customs procedure shall be covered by a customs declaration appropriate for the particular procedure in accordance with Chapter 3 of Title V.**		R
Article 264, 1. d						
R	2498h			**5. From 1 July 2028, deemed importers shall, for placing goods under the customs warehouse procedure in a customs warehouse for distance sales or under release for free circulation, provide or make available the data using the EU**		R

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Customs Data Hub in accordance with Article 59, providing that the corresponding functionalities in the EU Customs Data Hub shall be operational by that date. Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted and applicable not later than 1 July 2026.	
Article 264, 1. e				
R	2498i		**6. From 1 March 2032, importers, exporters and holders of the transit procedure may, for placing goods under a customs procedure, lodge a customs declaration in accordance with Chapter 3 of Title V or provide or make available the relevant information appropriate for the relevant procedure using the EU Customs Data Hub in accordance with Article 59, providing that the corresponding functionalities in the EU Customs Data Hub shall be operational by that date.**	R
Article 264, 1. f				

		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R	2498j			**Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted and applicable not later than 1 March 2030.**		R
	Article 264, 1. g					
R	2498k			**7. From 1 March 2037, importers, exporters and holders of the transit procedure shall, for placing goods under a customs procedure, provide or make available the information appropriate for the relevant procedure using the EU Customs Data Hub in accordance with this Article 59, providing that the corresponding functionalities in the EU Customs Data Hub shall be operational by that date. Accordingly, the relevant delegated and implementing acts referred to in Article 29 and 36 shall be adopted and applicable no later than 31 January 2035.**		R
	Article 264, 1. h					
R	2498l			**7a. Where the operationality of the EU Customs Data Hub and its functionalities does not meet the deadlines set in this**		R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			Regulation, the Commission shall provide a transitional solution in coordination with the Member States.	
Article 265				
2499	Article 265 Application	Article 265 Application	~~Article 265~~ ~~Application~~	
Article 265(1)				
2500	1. Articles 205 to 237 shall apply from 1 January 2028.	1. Articles 205 to 237 shall apply from 1 January ~~2028~~***2026***.	~~1. Articles 205 to 237 shall apply from 1 January 2028.~~	
Article 265(2)				
2501	2. The following provisions shall apply from 1 March 2028:	2. The following provisions shall apply from 1 March ~~2028~~***2026***:	~~2. The following provisions shall apply from 1 March 2028:~~	
Article 265(2), point (a)				
2502	(a) the provisions on the simplified tariff treatment laid down in Article 145(5), (6) and (7) and Article 147, point (a)(ii);	(a) the provisions on the simplified tariff treatment laid down in Article 145(5), (6) and (7) and Article 147, point (a)(ii);	~~(a) the provisions on the simplified tariff treatment laid down in Article 145(5), (6) and (7) and Article 147, point (a)(ii);~~	
Article 265(2), point (b)				
2503	(b) the provisions on the simplified tariff treatment for distance sales laid down in Articles 149(4), 150(10) and 156(2);	(b) the provisions on the simplified tariff treatment for distance sales laid down in Articles 149(4), 150(10) and 156(2);	~~(b) the provisions on the simplified tariff treatment for distance sales laid down in Articles 149(4), 150(10) and 156(2);~~	
Article 265(2), point (c)				

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R	2504	(c) the provisions on deemed importers laid down in Article 20(3), point (e), Article 21, Article 59(2), Article 60(6), point (a), Article 67(2), Article 67(4), point (d), and Articles 159(2), 181(5) and 184(3).	(c) the provisions on deemed importers laid down in Article 20(3), point (e), Article 21, Article 59(2), Article 60(6), point (a), Article 67(2), Article 67(4), point (d), and Articles 159(2), 181(5) and 184(3).	~~(c) the provisions on deemed importers laid down in Article 20(3), point (e), Article 21, Article 59(2), Article 60(6), point (a), Article 67(2), Article 67(4), point (d), and Articles 159(2), 181(5) and 184(3).~~		R
Article 265(3)						
R	2505	3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December 2037.	3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December ~~2037~~***2032***.	~~3. The functionalities of the EU Customs Data Hub laid down in Article 29 shall be fully operational by 31 December 2037.~~ ***[Moved to Article 264]***		R
Article 265(4)						
R	2506	4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 March 2032.	4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 ~~March 2032~~***January 2029***.	~~4. Economic operators may start fulfilling their reporting obligations under this Regulation by using the EU Customs Data Hub from 1 March 2032.~~ ***[Moved to Article 264]***		R
Article 265(5)						
R	2507	5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 from 1 January 2035 to 31 December 2037.	5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 from 1 January 2035 to 31 December 2037.	~~5. The customs authorities shall reassess the authorisations granted pursuant to Regulation (EU) No 952/2013 from 1 January 2035 to 31 December 2037.~~		R
Article 265(6)						

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
R	2508	6. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import.	6. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import. ***That report shall be publicly available.***	~~6. Before 31 December 2027, the Commission shall present a report to the European Parliament and to the Council providing an assessment of centralised clearance referred to in Article 72. If appropriate, the Commission may present a legislative proposal with a view to ensuring a fair distribution of the rights and obligations of the Member States in connection with the assessment of and liability for the customs debt at import.~~ ***[Moved to Article 258 (0)]***		R
	Article 265(7)					
R	2509	7. By 31 December 2035, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:	7. By 31 December ~~2035~~***2031***, the Commission shall present a report to the European Parliament and to the Council ***and publish it*** to assess, in particular:	~~7. By 31 December 2035, the Commission shall present a report to the European Parliament and to the Council to assess, in particular:~~ ***[Moved to Article 258 (4)]***		R
	Article 265(7), point (a)					
R	2510	(a) the effectiveness of the customs supervision of the Trust and Check traders by the customs authorities of the Member State of establishment and of the implementation of the provisions	(a) the effectiveness of the customs supervision of the Trust and Check traders by the customs authorities of the Member State of establishment and of the implementation of the provisions	~~(a) the effectiveness of the customs supervision of the Trust and Check traders by the customs authorities of the Member State of establishment and of the implementation of the provisions~~		R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	governing the place of the incurrence of the customs debt;	governing the place of the incurrence of the customs debt;	~~governing the place of the incurrence of the customs debt;~~	
Article 265(7), point (b)				
R	2511 (b) the effectiveness of the customs supervision of economic operators other than Trust and Check traders;	2511 (b) the effectiveness of the customs supervision of economic operators other than Trust and Check traders;	~~(b)~~ the effectiveness of the customs supervision of economic operators other than Trust and Check traders;	R
Article 265(7), point (c)				
R	2512 (c) the possible impact of the modifications foreseen in paragraph 8.	2512 (c) the possible impact of the modifications foreseen in paragraph 8.	~~(c) the possible impact of the modifications foreseen in paragraph 8.~~	R
Article 265(8), first subparagraph				
R	2513 8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation, if appropriate in the light of the report referred to in paragraph 7, by deleting or modifying the derogations foreseen in Article 42(3), second subparagraph, and Article 169(1) second subparagraph.	2513 8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation, if appropriate in the light of the report referred to in paragraph 7, by deleting or modifying the derogations foreseen in Article 42(3), second subparagraph, and Article 169(1) second subparagraph.	~~8. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to amend this Regulation, if appropriate in the light of the report referred to in paragraph 7, by deleting or modifying the derogations foreseen in Article 42(3), second subparagraph, and Article 169(1) second subparagraph.~~ ***[Moved to Article 258 (4)]***	R
Article 265(8), second subparagraph				
R	2514 This Regulation shall be binding in its entirety and directly applicable in all Member States.	2514 This Regulation shall be binding in its entirety and directly applicable in all Member States.	~~This Regulation shall be binding in its entirety and directly applicable in all Member States.~~	R

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Formula				
G 2515	Done at Brussels,	Done at Brussels,	Done at Brussels,	Done at Brussels, Text Origin: Commission Proposal G
Formula				
G 2516	For the European Parliament	For the European Parliament	For the European Parliament	For the European Parliament Text Origin: Commission Proposal G
Formula				
G 2517	The President	The President	The President	The President Text Origin: Commission Proposal G
Formula				
G 2518	For the Council	For the Council	For the Council	For the Council Text Origin: Commission Proposal G
Formula				
G 2519	The President	The President	The President	The President Text Origin: Commission Proposal G

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