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NOTE

From:	General Secretariat of the Council
To:	Working Party on Customs Union
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 - Title I - Presidency compromise text

Delegations will find enclosed the Presidency compromise text for Title I of the UCC reform proposal. Changes to the Commission proposal (doc. ST 9596/23) are marked in **bold underline** and ~~striketrough~~.

*PL Presidency redrafting proposal on Title I (without Article 5) to be discussed at CUG 28/04
(the amendments are presented in comparison to the Commission proposal COM(2023) 258 final)*

Title I

GENERAL PROVISIONS

Chapter 1

Scope of customs legislation and mission of customs

Article 1

Subject matter and scope

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.

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').
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.
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.
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/EC¹ or of Council Directive (EU) 2020/262² 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.

- 5. Member States may conclude or maintain bilateral agreements with neighbouring third countries concerning the establishment of shared border crossing points, at which customs authorities and third-country customs authorities carry out exit and entry customs control. Shared border crossing points may be located either on the EU territory or on the territory of a third country.**

Article 2

Mission of customs authorities

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, customs authorities will effectively collect customs duties and other charges, combat fraud, while protecting the financial and economic interests of the Union, ensuring security and facilitating legitimate business activity and fair trade.

~~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.~~

~~Customs authorities shall put in place measures aimed, in particular, at the following:~~

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 (recast) (OJ L 58, 27.2.2020, p. 4).

- (a) ~~ensuring the proper collection of customs duties and other charges;~~
- (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;~~
- (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;~~
- (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;~~
- (e) ~~supporting legitimate business activity, by maintaining a proper balance between customs controls and facilitation of legitimate trade and simplifying customs processes and procedures.~~

Article 3

Customs territory

1. The customs territory of the Union shall comprise the following territories, including their territorial waters, internal waters and airspace:
 - (a) the territory of the Kingdom of Belgium,
 - (b) the territory of the Republic of Bulgaria,
 - (c) the territory of the Czech Republic,
 - (d) the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,

- (e) the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
- (f) the territory of the Republic of Estonia,
- (g) the territory of Ireland,
- (h) the territory of the Hellenic Republic,
- (i) the territory of the Kingdom of Spain, except Ceuta and Melilla,
- (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,
- (k) the territory of the Republic of Croatia,
- (l) the territory of the Italian Republic, except the municipality of Livigno,
- (m) the territory of the Republic of Cyprus, in accordance with the provisions of the 2003 Act of Accession,
- (n) the territory of the Republic of Latvia,
- (o) the territory of the Republic of Lithuania,
- (p) the territory of the Grand Duchy of Luxembourg,
- (q) the territory of Hungary,
- (r) the territory of the Republic of Malta,
- (s) the territory of the Kingdom of the Netherlands in Europe,
- (t) the territory of the Republic of Austria,
- (u) the territory of the Republic of Poland,
- (v) the territory of the Portuguese Republic,
- (w) the territory of Romania,

- (x) the territory of the Republic of Slovenia,
- (y) the territory of the Slovak Republic,
- (z) the territory of the Republic of Finland, and
- (aa) the territory of the Kingdom of Sweden.

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 considered to be part of the customs territory of the Union:

(a) FRANCE

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);

(b) CYPRUS

The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).

Article 4

Delegation of powers

The Commission is **shall be** empowered to adopt delegated acts in accordance with Article [261](#) to supplementing and amending this Regulation by specifying the provisions of the customs legislation ~~that~~ **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 circumstances pertaining to the trade in Union goods involving only one Member State.

Chapter 2

Definitions

[Article 5

Definitions]

Chapter 3

Decisions relating to the application of the customs legislation

SECTION 1

GENERAL PRINCIPLES

Article 6

Decisions taken upon application

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.

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.

Except where otherwise provided, the competent customs authority shall be that of the ~~place~~ **Member State** of establishment of the applicant.

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.

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 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.

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.

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.

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.

~~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 that the customs authorities did not take a decision within the relevant time limits.~~

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.
5. Except where otherwise provided in the customs legislation, the decision shall be valid without limitation of time.
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.

The first subparagraph shall not apply in any of the following cases:

- (a) where it concerns a decision relating to binding information referred to in Article 13(1);
- (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;
- (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;
- (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;
- (e) where it would prejudice investigations initiated for the purpose of combating fraud;

(ea) where the application does not meet the conditions for its acceptance;

(f) in other specific cases.

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](#).

8. The Commission is empowered to adopt delegated acts in accordance with Article [261](#), [to supplement this Regulation by] determining:

(0a) the data required for applications and decisions referred to in this Article;

- (a) the exceptions for designating the competent customs ~~office~~**authority** referred to in paragraph 1, third subparagraph, of this Article;
- (b) the conditions for the acceptance of an application, referred to in paragraph 2 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;
- (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;
- (e) the cases, referred to in paragraph 5 of this Article, where the decision is not valid without limitation of time;
- (f) the duration of the period referred to in paragraph 6, first subparagraph, of this Article;
- (g) the specific cases, referred to in paragraph 6, second subparagraph, point (f) of this Article.

9. The Commission shall specify, by means of implementing acts, [the procedure] for:

- (a) the submission and the acceptance of the application for a decision, referred to in paragraphs 1 and 2;

- (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.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Article 7

Management of decisions taken upon application

1. The holder of the decision shall comply with the obligations resulting from that decision.
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.
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.
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 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.
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 Authority shall take this information into account for risk management purposes.

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.
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 legislation. ~~Customs authorities shall inform the EU Customs Authority about such annulment, revocation and amendment of customs decisions.~~
8. In specific cases the customs authorities shall ~~carry out the following:~~ **re-assess a decision.**
- ~~(a) re-assess a decision;~~
- ~~(a) suspend a decision which is not to be annulled, revoked or amended.~~
- [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:~~
- ~~(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;~~
- ~~(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;~~
- ~~(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.~~

~~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.

[moved to Article 10 paragraph 1a]

10. The Commission ~~decision which is not~~ **empowered to adopt delegated acts in accordance with Article 261, to supplement this Regulation by determining:**
- (a) detailed rules for monitoring a decision referred to in paragraphs 2 to 4 of this Article;
 - (b) the specific cases and the rules for re-assessing decisions as referred to in paragraph 8 of this Article.

Article 8

Union-wide validity of decisions

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.

Article 9

Annulment of favourable decisions

1. The customs authorities shall annul a decision favourable to the holder of the decision if all the following conditions are fulfilled:
 - (a) the decision was taken on the basis of incorrect or incomplete information;
 - (b) the holder of the decision knew or ought reasonably to have known that the information was incorrect or incomplete;
 - (c) if the information had been correct and complete, the decision would have been different.
2. The holder of the decision shall be notified of its annulment.

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.
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 examination procedure referred to in Article 262(4).

Article 10

Revocation, suspension and amendment of favourable decisions

1. A favourable decision shall be revoked or amended where, ~~in cases other than those referred to in Article 9:~~
 - (a) one or more of the conditions for taking that decision were not or are no longer fulfilled; ~~or~~
 - aa) the holder of the decision fails to fulfil the obligations imposed by that decision;**
or
 - (b) upon application by the holder of the decision.
- 1a. A favourable decision shall be suspended where:**
 - (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;**
 - (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 time to take measures to ensure fulfilment of the conditions or the compliance with the obligations;**
 - (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.**

In the cases referred to in 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.

2. Except where otherwise provided, a favourable 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.
3. The holder of the decision shall be notified of its revocation, **suspension** or amendment.
4. Article 6(4) shall apply to the revocation, **suspension** or amendment of the 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.

5. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining:
 - (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
 - (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.
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).

Article 11

Decisions taken without prior application

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.

Article 12

Limitations applicable to decisions on goods placed under a customs procedure or in temporary storage

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.

[Goods already placed under the customs warehousing procedure on the date of entry into force of the revocation may be subject to a time limit for placing them under other customs procedures or to another customs warehouse.]

SECTION 2 BINDING INFORMATION

Article 13

Decisions relating to binding information

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').

Such an application shall not be accepted in any of the following cases:

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:

- (i) for BTI decisions, in respect of the same goods;
- (ii) for BOI decisions, in respect of the same goods and under the same circumstances determining the acquisition of origin;
- (iii) for BVI decisions, in respect of goods under the same circumstances determining the customs value;

where the application does not relate to any intended use of decision relating to binding information or any intended use of a customs procedure.

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:
 - (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;
 - (b) the holder of the decision, as against the customs authorities, only with effect from the date on which he or she receives, or is deemed to have received, notification of the decision.
3. Decisions relating to binding information shall be valid for a period of 3 years from the date on which the decision takes effect.
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:
 - (a) in the case of a BTI decision, the goods in question correspond in every respect to those 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;

- (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.

Article 14

Management of decisions relating to binding information

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:

- (a) the adoption of an amendment to the nomenclatures referred to in Article 145(2), points (a) and (b);
- (b) the adoption of measures referred to in Article 146(4);

In such cases, the BTI decision shall cease to be valid with effect from the date of application of such amendment or measures.

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:

- (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;
- (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 and application of that Agreement, with effect from the date of their publication in the Official Journal of the European Union.

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:

- (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;
 - (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 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.
- 4. Decisions relating to binding information shall not cease to be valid with retroactive effect.
- 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.
- 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.
- 7. Decisions relating to binding information may not be amended.
- 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:
 - (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;
 - (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;
 - (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 Communication in the ‘C’ series of 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.
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 a BOI decision is taken for goods to be exported.

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.

In order to benefit from the extended use of a decision relating to binding information, the holder of that decision shall lodge an 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.

11. The Commission shall notify the customs authorities where:

- (a) the taking of decisions relating to binding information, for goods whose correct and uniform tariff classification or determination of origin or determination of the customs value is not ensured, is suspended; or
 - (b) the suspension referred to in point (a) is withdrawn.
- 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 communication or is deemed to have received it.
- 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.
- 14. The Commission shall adopt, by means of implementing acts, the procedural rules for:
 - (a) using a decision relating to binding information after it ceases to be valid or is revoked, in accordance with paragraph 10;
 - (b) the Commission to notify the customs authorities in accordance with paragraph 11, points (a) and (b).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

- 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 advisory procedure referred to in Article 262(2).

SECTION 3

APPEALS

Article 15

Decisions taken by a judicial authority

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.

Article 16

Right of appeal

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.

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.

2. The right of appeal may be exercised in at least two steps:
 - (a) initially, before the customs authorities or a judicial authority or other body designated for that purpose by 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.
3. The appeal shall be lodged in the Member State where the decision was taken or was applied for.
4. Member States shall ensure that the appeals procedure enables the prompt confirmation or correction of decisions taken by the customs authorities.

Article 17

Suspension of implementation

1. The submission of an appeal shall not cause implementation of the disputed decision to be suspended.
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 damage is to be feared for the person concerned.
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.

SECTION 4

CHARGES AND COSTS, CURRENCY CONVERSION AND TIME-LIMITS

Article 18

Prohibition of eCharges and costs

1. ~~In certain cases, Customs authorities shall not~~ **In certain cases,** ~~Customs authorities shall not~~ **may** ~~impose~~ **apply** 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.~~
2. ~~Customs authorities~~ **Member States** ~~may impose~~ **determine the** charges or recover costs where specific services are rendered, in particular the following:
 - (a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

- (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](#)~~18~~**e**;
- (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;
- (d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

3. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the cases referred to in paragraph 1 and other than those in paragraph 2, where the customs authorities may impose charges, and amount to be charged by customs authority.

Article 18a

[Moved from Title XV (Article 259)]

Currency conversion

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:
 - (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;
 - (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.
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 within the framework of the customs legislation shall be fixed at least once a year.
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).

Article 18b

[Moved from Title XV (Article 260)]

Periods, dates and time limits

1. Unless otherwise provided, where a period, date or time limit is laid down in the customs legislation, such period shall not be extended or reduced and such date or time limit shall not be deferred or brought forward.
2. The rules applicable to periods, dates and time limits set out in Regulation (EEC, Euratom) No 1182/71 of the Council¹ shall apply, except where otherwise provided for in the customs legislation.

Chapter 4

Other provisions

Article 18c

Confidentiality of data

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.

¹Regulation (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.).

Any disclosure, extraction or communication of such data shall ensure an adequate level of data protection.

Article 18d

[Moved from Title III (Article 38)]

Exchange of additional information between customs authorities and economic operators

1. Customs authorities and economic operators may exchange any information not specifically required under the customs 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.
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.

Article 18e

[moved from Title III (Article 39)]

Provision of information by the customs authorities

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.
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.