

TITLE II

ONGOING CUSTOMS PROCEDURES

ARTICLE 47

Union status of goods

1. Regulation (EU) No 952/2013 of the European Parliament and of the Council¹ shall apply in respect of Union goods referred to in point (23) of Article 5 of that Regulation, where such goods move from the customs territory of the United Kingdom to the customs territory of the Union, or vice versa, provided that the movement started before the end of the transition period and ended thereafter. A movement of goods which has started before the end of the transition period and ends thereafter shall be treated as an intra-Union movement regarding importation and exportation licencing requirements in Union law.

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

2. For the purposes of paragraph 1, the presumption of the customs status of Union goods as referred to in Article 153(1) of Regulation (EU) No 952/2013 shall not apply. The customs status of those goods as Union goods, as well as the fact that the movement referred to in paragraph 1 started before the end of the transition period, shall need to be proven for every movement by the person concerned by any of the means referred to in Article 199 of Commission Implementing Regulation (EU) 2015/2447¹. The proof of the start of the movement shall be provided by means of a transport document relating to the goods.

3. Paragraph 2 shall not apply in respect of Union goods that are carried by air and have been loaded or transhipped at an airport in the customs territory of the United Kingdom for consignment to the customs territory of the Union or have been loaded or transhipped at an airport in the customs territory of the Union for consignment to the customs territory of the United Kingdom, where such goods are carried under cover of a single transport document issued in either of the customs territories concerned, provided that the movement by air started before the end of the transition period and the movement ended thereafter.

¹ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

4. Paragraph 2 shall not apply in respect of Union goods that are carried by sea and have been shipped between ports in the customs territory of the United Kingdom and ports in the customs territory of the Union by a regular shipping service, as referred to in Article 120 of Commission Delegated Regulation (EU) 2015/2446¹, provided that:

- (a) the voyage comprising the ports in the customs territory of the United Kingdom and ports in the customs territory of the Union started before the end of the transition period and ended thereafter; and
- (b) the regular shipping service vessel called at one or several ports in the customs territory of the United Kingdom or in the customs territory of the Union before the end of the transition period.

5. When during the voyage referred to in point (a) of paragraph 4 the regular shipping service vessel calls at one or several ports in the customs territory of the United Kingdom after the end of the transition period:

- (a) for goods loaded before the end of the transition period and unloaded in those ports, the customs status of Union goods shall not be altered;

¹ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

- (b) for goods loaded in ports called after the end of the transition period, the customs status of Union goods shall not be altered provided that it is proven in accordance with paragraph 2.

ARTICLE 48

Entry summary declaration and pre-departure declaration

1. Regulation (EU) No 952/2013 shall apply in respect of entry summary declarations that were lodged at a customs office of first entry in accordance with Chapter I of Title IV of that Regulation before the end of the transition period, and those declarations shall produce the same legal effects in the customs territory of the Union and the customs territory of the United Kingdom after the end of the transition period.

2. Regulation (EU) No 952/2013 shall apply in respect of pre-departure declarations that were lodged in accordance with Chapter I of Title VIII of that Regulation before the end of the transition period and, where applicable, where the goods were released in accordance with Article 194 of that Regulation before the end of the transition period. Those declarations shall produce the same legal effects in the customs territory of the Union and the customs territory of the United Kingdom after the end of the transition period.

ARTICLE 49

Ending of temporary storage or customs procedures

1. Regulation (EU) No 952/2013 shall apply in respect of non-Union goods that were in temporary storage referred to in point (17) of Article 5 of that Regulation at the end of the transition period and in respect of goods that were under any of the customs procedures referred to in point (16) of Article 5 of that Regulation in the customs territory of the United Kingdom at the end of the transition period, until such temporary storage is ended, until one of the special customs procedures is discharged, until the goods are released for free circulation, or until the goods are taken out of the territory, provided that such event occurs after the end of the transition period but not later than within the corresponding time limit referred to in Annex III.

However, points (b) and (c) of Article 148(5) and Article 219 of Regulation (EU) No 952/2013 shall not apply in respect of movements of goods between the customs territory of the United Kingdom and the customs territory of the Union which end after the end of the transition period.

2. Regulation (EU) No 952/2013, Council Decision 2014/335/EU, Euratom¹, Council Regulation (EU, Euratom) No 608/2014² and Council Regulation (EU, Euratom) No 609/2014³ shall apply in respect of any customs debt arising after the end of the transition period from the end of temporary storage or discharge referred to in paragraph 1.

3. Section 1 of Chapter 1 of Title II of Implementing Regulation (EU) 2015/2447 shall apply in respect of requests to benefit from tariff quotas which have been accepted by the customs authorities in the customs territory of the United Kingdom and where the required supporting documents have been provided in accordance with Article 50 of that Regulation by the customs authorities in the customs territory of the United Kingdom before the end of the transition period, and shall apply in respect of the cancellation of requests and returns of unused allocated quantities of such requests.

¹ Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

² Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

³ Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

ARTICLE 50

Access to relevant networks, information systems and databases

By way of derogation from Article 8, the United Kingdom shall have access, to the extent strictly necessary to comply with its obligations under this Title, to the networks, information systems and databases listed in Annex IV. The United Kingdom shall reimburse the Union for the actual costs incurred by the Union as a consequence of facilitating that access. The Union shall communicate to the United Kingdom the amount of those costs by 31 March of each year until the end of the period referred to in Annex IV. In the event that the communicated amount of the actual costs incurred considerably diverges from the best estimates amount that was communicated by the Union to the United Kingdom before the signature of this Agreement, the United Kingdom shall pay without delay to the Union the best estimates amount and the Joint Committee shall determine the manner in which the difference between the actual costs incurred and the best estimates amount is to be addressed.