

## AMENDMENTS IN THE COMMUNITY CUSTOMS CODE

### 1. Obligation to file an Entry Summary Declaration under Art. 183 of Regulation 2454/93

Pursuant to Regulation No. 1875/2006 a new Art. 181b was introduced in Regulation No. 2545/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code. According to the new provision all goods brought into the customs territory of the Community (with certain exceptions) shall be covered by an "entry summary declaration".

Following a transitional period which lapsed on 21.12.2010 and during which the lodging of the Entry Summary Declaration under Art.183 of Regulation 2454/93 (the "**Entry Summary Declaration**" or "**ENS**") was not obligatory, as of 01.01.2011 the European Legislation requires lodging the ENS before the goods have arrived on the territory of the EU or before their lading on means of sea transportation. The EU legislation also classifies specific time limits for lodging the ENS regarding the means of transportation.

The failure to lodge an Entry Summary Declaration with the customs offices is penalized with an administrative sanction.

### 2. Contents of the ENS

The Entry Summary Declaration form shall be completed electronically and should contain the data under Annex 30A to Regulation 2454/93. The data on the sender, recipient, number of packages, weight, etc. shall be necessary in order to complete a risk analysis before the entry of the goods as well as to ensure the customs control.

### 3. How to lodge the Entry Summary Declaration

The ENS shall be lodged with the first customs office of entry of the goods in the EU. The document can be lodged with another customs office in the EU only in the event this office has the ability to further electronically send it to the first customs office of entry as of immediately. Up to the present moment eight member states are able to send and receive messages related to this function – Austria, Bulgaria, Cyprus, the Czech Republic, Denmark, Latvia, Romania and Slovakia.

The ENS shall be lodged electronically with the Bulgarian customs offices using the ENS web form on the website of the National Customs Agency: <http://www.customs.bg/> > Section E-Customs > Systems or within a connection of a system-to-system type.

The ENS shall be lodged with the customs offices as a hard copy only in the event the electronic system of the National Customs Agency does not work properly.

### 4. Who is responsible for lodging the ENS

The operator of the active means of transport on or in which the goods are brought into the customs territory of the Community is responsible for the lodging of an ENS. The operator (or

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“the carrier”) is the person who brings, or who assumes responsibility for the carriage of the goods into the customs territory of the Community. Another person can lodge the ENS only with the knowledge and consent of the operator, in which case the operator remains responsible for the lodging of the ENS.

Any person or legal entity that lodges the ENS with the Bulgarian customs shall have:

- an EORI number and
- a registration for electronic submission of customs documents on the site of the National Customs Agency: [www.customs.bg](http://www.customs.bg) > E-Customs > Systems > Registration – this registration requires an electronic signature of the person or legal entity that shall submit the ENS.

## 5. Exceptions to the lodging of the ENS

Art. 181c of Regulation 2454/93 describes the goods for which an ENS shall not be lodged. These include *inter alia*:

- electrical energy;
- goods entering by pipeline;
- letters and postal consignments;
- goods contained in travellers' personal luggage;
- goods for which another customs declaration shall be submitted;
- goods under another Act or Convention of the EU or the UN, etc.

## 6. Time limits for lodging the ENS

Time limits for lodging of the ENS vary according to the means of transportation and the duration of transportation carrying the goods in to the customs territory of the Community:

Containerised maritime cargo (except short sea containerised shipping)	At least 24 hours before commencement of loading in each foreign load port
Bulk / break bulk maritime cargo (except short sea bulk / break bulk shipping)	At least 4 hours before arrival at the first port in the Community
Short sea shipping: Movements <b>between</b> Greenland, Faroe Islands, Ceuta, Melilla, Norway, Iceland, ports on the Baltic Sea, ports on the North Sea, ports on the Black Sea or ports on the Mediterranean <b>and</b> The Community except French overseas department, Azores, Madeira and Canary Islands	At least 2 hours before arrival at the first port in the Community
Short sea shipping: Movements with a duration of less than 24 hours <b>between</b> a territory outside the customs territory of the Community <b>and</b> The French overseas departments, Azores, Madeira and Canary Islands	At least 2 hours before arrival at the first port in the Community

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Short haul flights (less than 4 hours duration)	At least by the time of the actual take off of the aircraft
Long haul flights (more than 4 hours duration)	At least 4 hours before arrival at the first airport in the Community
Rail- and inland waterways	At least 2 hours before arrival at the customs office of entry in the Community
Road traffic	At least 1 hour before arrival at the customs office of entry in the Community

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