



As of 1 July 2009 new provisions of Customs Community Code enter into force, introducing new rules for entering goods into the customs territory of the Community aimed at tightening safety of society and environment of the European Union in trade with third countries.

The said regulations are introduced in the provisions of:

- 1) *the Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L.117, 4.5.2005, p. 13),*
- 2) *the Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L. 360, 19.12.2006, p. 64), and*
- 3) *the Commission Regulation (EC) No 312/2009 of 16 April 2009 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L. 98, 17.4.2009, p. 3).*

Beginning from 1 July 2009 new provisions introduce an obligation to declare electronically the so called “safety data” as described in the Annex 30A of the above Regulation 1875/2006 for the goods brought into the customs territory of the Community. Safety data should be sent to border customs offices before the goods are brought into the customs territory of the Community. It will be then used by customs offices to carry out risk analysis for the purpose of security of the society and environment of the European Union.

The above mentioned provisions introduce an obligation to declare safety data to **Import Control System (ICS)** in the form of **entry summary declarations** and simultaneously give a possibility to declare such data on a voluntary basis to **the New Computerized Transit System (NCTS)** by means of a **transit declaration**. It is up to economic operator’s decision which of the two systems he will use, however not lodging safety data to the NCTS will cause a necessity to declare it to the ICS. In case where transit declaration is lodged to the NCTS, which includes safety data, there will be no obligation to lodge such data to the ICS.

Regardless of the above provisions, having taken into account the time needed by economic operators and Member States of the Community to build the ICS system, the

provisions of *the Commission Regulation (EC) No 273/2009 of 2 April 2009 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, derogating from certain provisions of Commission Regulation (EEC) No 2454/93 (OJ L. 91, 3.4.2009, p. 14)* introduced **transitional period for the ICS, which suspends the obligation to send entry summary declarations to the ICS. This period will be only temporary and will last from 1 July 2009 until 31 December 2010.**

Implementation of a transitional period does not mean that at border customs offices risk analysis for the purpose of safety and security will not be carried out – customs offices will analyze risk on the basis of customs documents currently lodged at the moment of presenting goods to border customs e.g. customs declaration (including TIR carnets) or summary declaration for temporary storage.

Member States are entitled to implement the ICS before the above transitional period, however economic operators will be obliged to send entry summary declarations to the ICS as of 1 January 2011 (until that time entry summary declarations may be sent to the ICS on a voluntary basis).

Polish Customs Administration has informed the European Commission that the ICS system will be implemented in Poland in the above period of time. Implementation of the ICS and creating the possibility for economic operators to send entry summary declarations on a voluntary basis is planned in Poland for March 2010. All the information concerning the final date of implementation of the ICS will be uploaded on the Poland's Ministry of Finance website at: <http://www.mf.gov.pl/index.php?const=2#n>

Nevertheless, irrespective of the above transitional period for the ICS, safety and security data as described in the Annex 30A of the Customs Community Code Implementing Regulation **may be sent electronically at once from 1 July 2009 by means of the NCTS system (as part of a transit declaration).** Such possibility is envisaged in the article 183a of the Implementing Regulation, although it is still optional for economic operator. In case when economic operators will have the relevant technical capacities (i.e. have appropriate NCTS application/tool or use representative's application/tool) and express their will to use transit declaration with safety data – they will be able to do so by means of the NCTS starting from 1 July 2009.

