



Brussels, 3.2.2016  
C(2016) 508 final

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 3.2.2016**

**determining those operations in connection with the application of agricultural regulations which require the introduction of information into the Custom Information System**

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Regulation (EC) 515/97 establishes an automated information system, “the Customs Information System” (CIS) to meet the requirements of the administrative authorities responsible for applying the legislation on customs or agricultural matters, as well as those of the Commission.

The aim of the CIS is to assist in preventing, investigating and prosecuting operations which are in breach of customs or agricultural legislation by making information available more rapidly and thereby increasing the effectiveness of the cooperation and control procedures of the Member States and the Commission.

Regulation (EC) No 515/97 as amended by Regulation (EU) 2015/1525 provides the Commission with the empowerment to adopt a delegated act in order to set out those operations in connection with the application of agricultural regulations which require the introduction of information into the CIS. This is necessary in order to ensure transparency and effectiveness of the database.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

The consultation with the Member States took place on 8 December 2015 within the framework of the Expert group in mutual assistance in customs matters. The text of this Delegated Regulation was presented to the experts and no amendments were proposed by the group.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The legal basis for this Delegated Regulation is Article 23(4) of Regulation (EC) No 515/97 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.

This Delegated Regulation supplements Regulation (EC) No 515/97.

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) 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<sup>1</sup>, and in particular Article 23(4) thereof,

Whereas:

- (1) The aim of the Customs Information System (CIS) is to assist the competent authorities in the prevention, investigation and prosecution of operations in breach of customs and agricultural legislation. In order for the CIS to continue to address the needs of the competent authorities it is necessary to update the list of operations relating to the application of agricultural legislation which should be included in the CIS.
- (2) The introduction of information into the CIS relating to the operations in connection with the application of agricultural legislation should be limited to products covered by chapters 1 to 24 of Combined nomenclature.
- (3) In order to ensure that the competent authorities are able to respond quickly to health emergencies, tracking and tracing of movements of products subject to agricultural legislation is of utmost importance. To ensure that such goods are tracked and traced at all stages of movement, information should be provided concerning importation, exportation, transit, temporary storage and intra-EU movements of such goods.

HAS ADOPTED THIS REGULATION:

*Article 1*

The operations in connection with the application of agricultural legislation which pursuant to Article 23(4) of Regulation (EC) No 515/97 require the introduction of information into the CIS shall be those relating to:

- (a) imports from third countries of products subject to provisions adopted under the common agricultural policy and the special rules adopted with regard to goods resulting from the processing of agricultural products.
- (b) exports to third countries of products subject to provisions adopted under the common agricultural policy and the special rules adopted with regard to goods resulting from the processing of agricultural products.

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<sup>1</sup> OJ L 082, 22.3.1997, p.1

- (c) movements of products, subject to provisions adopted under the common agricultural policy and the special rules adopted with regard to goods resulting from the processing of agricultural products, under cover of a common or external transit procedure and operations involving temporary storage in the Union of such products when re-exported from the Union to a third country.
- (d) intra-EU movements of products which are the subject of restrictions or prohibitions based on provisions adopted under the common agricultural policy and the special rules adopted with regard to goods resulting from the processing of agricultural products or which benefit from EU assistance.

*Article 2*

Regulation (EC) No 696/98 is repealed.

*Article 3*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply as of 1 September 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 3.2.2016

*For the Commission*  
*The President*  
*Jean-Claude JUNCKER*