



# Interoperability Analysis of the Electronic T2L or Equivalent Solutions

Document Version: 4



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## ABSTRACT

This document presents the results of sub-activity 1.3 Interoperability of the electronic Proof of Union Status (PoUS) of the Business to Motorways of the Sea Action (B2MoS).

The B2MoS project intends to boost the development of a TEN-T Motorways of the Sea network connecting North and South Europe and East and West regions in the Mediterranean area and improving European cohesion by simplifying specific administrative procedures affecting ultra-peripheral and peripheral regions and reducing barriers to trade.

Sub-activity 1.3 is included in the Activity 1 of Interoperability in Door-to-Door MoS Supply Chains. The goal of this activity is to improve interoperability and evaluate electronic messages and systems for the exchange of critical transport documents such as the electronic manifest and the electronic Proof of Union Status (PoUS) as it is the case of this report.

This report characterises the existing situation regarding the PoUS as a first step to design a roadmap for the transport industry in the creation of an interoperable electronic environment for the status of goods transported by MoS.

After the submission of the B2MoS proposal in February 2013, there has been an important focus on PoUS topic by the European Commission since the Communication "Single Market Act II, Together for new growth"<sup>1</sup> on 3rd October 2012 and the subsequent Communication "Blue Belt, a Single Area for shipping"<sup>2</sup>.

The first part of this report will present the main conclusions regarding the e-Manifest<sup>3</sup> reached in November 2013 and derived from the discussions held on this topic during 2013, as well as the functional requirements issued on August 2012 and the Business Case issued on April 2014 for PoUS system.

The second part of the report will analyse current situation regarding the practices followed in some Member States concerning the establishment of PoUS by Authorised Consignors, the request for endorsement by the Entity Concerned, the endorsement of PoUS by Customs and the verification of the Proof in the Customs of Presentation. It will also analyse the requirements and difficulties that companies are facing to become an Authorised Consignor.

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<sup>1</sup> European Commission, COM(2012) 573 final

<sup>2</sup> European Commission. COM(2013) 510 final

<sup>3</sup> DG TAXUD. *Working Document. Way forward for the implementation of the e-Manifest*. Ares(2013)3557102 – 25/11/2013

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*"The sole responsibility of this publication lies with the author. The European Union is not responsible for any use that may be made of the information contained therein."*

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**GLOSSARY OF ABBREVIATIONS**

AC	Authorised Consignor
AEO	Authorised Economic Operator
CCIP	Customs Code Implementing Provisions
DfT	Department of Transport
EIS	European Information System
EMCS	Excise Movement Control System
ENS	Entry Summary Declaration
EU	European Union
EXS	Exit Summary Declaration
FTE	Full Time Equivalent
IMO	International Maritime Organization
IT	Information Technologies
MASP	e-Customs Multi-annual Strategic Plan
MoS	Motorways of the Sea

MRN	Movement Reference Number
MS	Member State
mt	Million tonnes (metric)
non-RSS	Non regular shipping services
NSW	National Single Window
OJEU	Official Journal of the European Union
PCS	Port Community System
PoUS	Proof of Union Status
RSS	Regular Shipping Services
SMA	Single Market Act
SRD	Status Registration Document
UCC	Union Customs Code
VAT	Value Added Tax
VIN	Vehicle Identification Number

## GLOSSARY OF TERMS

Action	“Business to Motorways of the Sea” Action (B2MoS)
ATA	The ATA carnet is an international Customs document that can be used in different countries around the world to cover temporary use of goods without payment of Customs charges.
B2MoS	“Business to Motorways of the Sea” Action
Commission	Commission of the European Communities
Community	In this document, the term Community refers to European Community (EC) and it is equally used than the term Union or European Union (EU). See the term Union for further information.

Coordinator	Party that has to coordinate the implementation of the Action (B2MoS) in accordance with the Description of the Action in the <i>TEN-T Funding Decision</i> with a view to achieving the objectives laid down therein
CUSCAR	Customs Cargo Report Message
Deliverables	Deliverables required under the <i>TEN-T Funding Decision</i> and the B2MoS Consortium Agreement (including, but not limited to, the reports and cost statements that have to be delivered to the coordinator and/or the Commission)
DG TAXUD	The Directorate-General for Taxation and Customs Union is a Directorate-General of the European Commission. The DG Taxation and Customs manages, defends and develops the customs union as a vital part of protecting the external borders of the European Union. It also coordinates taxation policy across the European Union.
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
IFCSUM	Forwarding and consolidation summary message
T2L	Community status may need to be proved in certain circumstances. This proof can be provided by a Community Status document such as a T2L.
T2LF	Copy 4 of the SAD, for goods transported to, from or between a parts of the Community Customs territory where the provisions of Directive 77/388/EC (VAT) do not apply).
TEN-T Funding Decision	EU Decision for the Action
TIR	TIR Carnets allows goods in road vehicles or containers sealed by Customs to cross one or more countries <i>en route</i> to their destination with minimal Customs formalities.
Union	In this document, the term Union refers to European Union (EU) and it is

equal to the term Commission or European Commission (EC).

It is presumed<sup>4</sup> that the term European Community refers to the originally European Economic Community, and it has been one of the three-pillar structure of the European Union. However, in 2009, the Treaty of Lisbon abolished the three-pillar structure and the European Community was absorbed by the European Union.

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<sup>4</sup> <http://www.consilium.europa.eu/contacts/faq?lang=en&faqid=79264>

## **PART ONE – The Proof of Union Status System and the e-Manifest**

### **1 The Electronic Proof of Union Status in Motorways of the Sea**

The PoUS is a highly important declaration in the Motorways of the Sea environment as it is required for goods leaving and re-entering the European Union, or goods that are in temporary storage or in free zones to prove that the goods concerned originated in the Union or are brought into free circulation.

The European Single Market is based on a Customs Union offering free movement of goods, services, people and capital. Although there is freedom for trade between the EU countries, ports represent the border between EU and non-EU customs territory; customs controls are required in order to determine the status of goods. The relevance of developing fully integrated networks is one of the drivers of the Single Market Act II. The establishment of a true Single Market for maritime transport by no longer subjecting EU goods transported between EU seaports under administrative and customs formalities that apply to goods arriving from non-EU ports is the 2nd key action for the Single Market<sup>5</sup>.

In order to establish a true internal market for goods carried by ships, the Commission launched the "Blue Belt" package with legislative and non-legislative initiatives to reduce the administrative burden for intra-EU maritime transport to a level that is comparable to that of other transport modes. The Blue Belt initiative [1] is aimed at improving competitiveness of the maritime sector through the reduction of administrative burden and costs. The package contains two measures, (1) an enhancement of the Regular Shipping Service scheme and (2) a facilitation mechanism for vessels that can call in to third-country ports. This report focuses on the second measure of the Blue Belt package, which is also very closely related to the PoUS system included in the e-Customs Multi-Annual Strategic Plan (MASP)[2] due to become operational in the fourth quarter of 2017.

As corroborated in the Union Customs Code (UCC), electronic communication will be mandatory between customs and operators and between customs authorities. The system of PoUS targets the implementation of a new business process related to the issuing and presentation of the T2L document replacing its paper form by electronic means [3]. Automation of these business processes includes the setup of a European Information System (EIS) for the exchange of data between customs authorities across MS. The EIS will allow relevant customs authorities to consult PoUS data with a reduction of paper-based

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<sup>5</sup> European Commission, COM(2012) 573 final

transactions. To this end, an MRN will be made available and the trader at the Presentation office will not have to provide all PoUS data, but just the MRN across MS.

The latest version of PoUS functional requirements [4] were issued in August 2012 and these are now subject of extensive discussions and decisions on how to implement the e-Manifest. The PoUS process was initially based on the assumption that a national system would be developed, which would interface to a Central Repository for the registration of the proof. Only a fully validated proof would be stored in the Central Repository. However, after the publication of the Business Case for Proof of Union Status [5] this situation appears to have changed and it is now recommended to address the business requirements defined in the previous sections with a centrally developed and operated application.

Within the scenario of a totally central development, there is some concern with two of the weaknesses shown in the business case document and reproduced herein:

1. Functions that are of national competence (e.g. 'endorse the Proof') will have to be operational at central level, thus user management will be more complex; the possibility of linking different customs processes at national level will be more limited.
2. MS will not be able to integrate Proof of Union Status application into their national customs IT environment.

These weaknesses should be minimized by providing an open solution, enabling not only human interfaces but also machine to machine interfaces, for example, by the publication of web services. Ultimately, the new system must avoid converting one intensive paperwork process for the economic operators and customs into a future intensive e-paperwork process by introducing process automation capabilities in the solution.

The minimisation of these weaknesses would reinforce the identified strengths and minimise the identified threats. The provision of machine-to-machine interfaces would facilitate the introduction of more automated processes when they are deemed necessary by Member States to reduce administration or operator's costs, avoid duplicities or enhance risk analysis and customs' controls. Machine to machine interfaces would help link different customs processes at national level and to integrate the PoUS application into the national customs IT environments. The building up of an open system, both for the national domain and for the external domain would open the possibility for the integration of the Member States' IT environments as well as the systems and IT platforms used by economic operators. The experience gained with the business case of the electronic T2L application in Spain shows the advantages of this approach and how the intensive use of web services assists in the building up of a more coordinated and homogeneous system framework.

This document is aimed at providing valuable information for the implementation of the PoUS system and to potentially contribute to the Vision Document of the PoUS system being issued

by DG TAXUD during second quarter of 2014. The analysis of the use of the PoUS system joint with the e-Manifest in section 3 is also providing valuable information regarding the identification of benefits that may be achieved by the combined use of both systems.

In conclusion, the implementation timeframe for the PoUS system is very well aligned with the activities of B2MoS and the Action can assist and contribute positively in its IT development, especially on the trader specifications, as well as in the readiness of the industry for its eventual implementation. Next, foreseen milestones and deadlines of this project is the "Vision Document" for the Project Initiation Phase during the second quarter of 2014 followed by a "go" decision, and the application and service specifications during the first quarter of 2015 followed by the technical systems specifications during the third quarter of 2015, before the construction phase during 2016.

## 1.1 Legal Provisions of the PoUS

Legal provisions of the PoUS already established in current Customs regulations are used as a basis to achieve legal interoperability within the EU and to take advantage of organisational and technical interoperability opportunities within B2MoS.

Current approved provisions for the PoUS are laid down in the Customs Code Implementing Provision (CCIP)<sup>6</sup>, in articles 313-326 of Title II Customs Status of Goods and Transit, Chapter 3 Customs Status of Goods. The PoUS project foresees that any future legal provisions on this matter will be adopted by the second quarter of 2016. However, it must be said that an amendment of the CCIP is expected to take place during third quarter of 2014 to introduce the legal implementing provisions for "Blue Belt including third country ports" and the introduction of the electronic customs cargo manifest (e-Manifest) into EU Customs law. Section 2 will analyse the draft of these provisions and the way forward, particularly its relationship with the PoUS.

The CCIP establishes the following documents and measures applicable to MoS by which the PoUS may be delivered:

- The production of a T2L document or territories where VAT Directive<sup>7</sup> does not apply, the production of a T2LF document.

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<sup>6</sup> Commission Regulation (EEC) N° 2454/93 laying down provisions for the implementation of Council Regulation (EEC) N° 2913/92 establishing the Community Customs Code and its subsequent amendments and corrections.

Available in: [http://ec.europa.eu/taxation\\_customs/customs/procedural\\_aspects/general/community\\_code/index\\_en.htm](http://ec.europa.eu/taxation_customs/customs/procedural_aspects/general/community_code/index_en.htm)

<sup>7</sup> Directive 77/388/EEC

- The accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty<sup>8</sup>.
- The invoice relating to the goods whereas it complies with the required conditions and includes the required data.
- The transport document relating to the goods whereas it complies with the required conditions and includes the required data.
- The shipping company's manifest relating to the goods whereas it complies with the required conditions and includes the required data.
- A TIR or an ATA carnet relating to the goods whereas it complies with the required conditions and includes the required data.

The CCIP also anticipates the declaration of PoUS by two different types of traders, an authorised consignor or a person or entity concerned. These traders are liable for the legal consequences arising from PoUS declared by them. An authorised consignor is any person authorised by the customs authority of any Member State to determine the PoUS through any means defined by the CCIP and to use such documents without having to present them for endorsement to the competent office. Persons or entities concerned are those other traders that require establishment declaration of PoUS where they are not authorised consignors. In these cases, the person or entity concerned shall request the endorsement of PoUS to the competent customs office.

The authorisation generated for an authorised consignor shall specify the office assigned for pre-authenticating the forms used for drawing up the documents concerned. The manner in which the authorised consignor shall establish that the forms have been properly used, whether there are any categories or movements of goods excluded from the authorisation and the period within which and the manner in which the authorised consignor shall notify the competent office in order to enable it to carry out any necessary controls before departure of the goods. This authorisation will also stipulate whether the documentation concerned PoUS must be stamped and signed in advance by a customs official or if it is allowed that the authorised consignor signs and stamps this document with an approved stamp.

Authorised consignors need to complete and sign the T2L form or in commercial documents; include the name of the competent office, the date of completion of the document and the endorsement by the authorised consignor in accordance with the conditions of the CCIP. In some cases, authorised consignors may be authorised not to sign a T2L or commercial

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<sup>8</sup> Commission Regulation (EEC) N<sup>o</sup> 2719/92 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty.

documents used bearing a special stamp in accordance with the conditions of the CCIP.

The authorised consignor shall make a copy of each T2L document or each commercial document and customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least two years.

A particularly relevant simplification for shipping companies as authorised consignors is the use of an electronic manifest. If a shipping company fulfils the conditions defined in the CCIP, customs authorities of the MS may authorise this company not to draw up the manifest serving as PoUS of goods until the date after the departure of the vessel and, in any case, before its arrival at the port of destination. This manifest has to be exchanged by the shipping company from the port of origin to the port of destination by electronic means and include the following information:

- Name and full address of the shipping company; name of the vessel, place and date of loading; place of unloading; and
- At consignment level: reference for the bill of lading or other commercial document; number, description, marks and reference numbers of the packages; normal trade description of the goods including sufficient detail to permit their identification; gross mass in kilograms; container identification numbers, where applicable; and the following entries for the status of goods:
  - o Letter "C" (equivalent to "T2L") for goods whose Union status can be demonstrated.
  - o Letter "F" (equivalent to "T2LF") for goods whose Union status can be demonstrated, consigned to or originating in a part of the Union customs territory where the provisions of the VAT directive do not apply.
  - o Letter "TX" for all other goods.

The data exchange manifest shall be presented to the customs authorities at the port of departure and destination. Whenever customs authorities do not have access to an information system as approved containing the data exchange manifest, they may require a printout of the data exchange manifest to be presented.

The requirements and conditions indicated in the CCIP for a trader to become an authorised consignor are:

- The trader shall be established in the Community. However, in the case of a shipping company, it can be a shipping company's regional office if established in the European Union.
- It regularly uses the Union transit arrangements, or whose customs authorities know that they can meet the obligations under the arrangements.

- It has not committed any serious or repeated offences against customs or tax legislation. This condition is met if the company is an AEO.
- Customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the shipping company.
- It keeps records that enables the customs authorities to carry out effective controls. This condition is met if the company is an AEO.

Additionally, the requirements and conditions for an authorised consignor shipping company to obtain the authorisation to use an electronic manifest as a PoUS are established in the CCIP as follows:

- It uses electronic data interchange systems to transmit information between the ports of departure and destinations in the Community; and
- It operates a significant number of voyages between the Member States on recognised routes.

The procedure to obtain this authorisation implies consultation with the customs authorities where the shipping company is established to other Member States in the ports where the departure and destination are situated. If no objection is received in a period of 60 days, customs authorities shall authorise the use of the electronic manifest as a simplified procedure. The authorisation will be valid in the Member States concerned and be applicable only in the ports included in the authorisation.

According to the working document on the way forward for the implementation of the e-Manifest<sup>9</sup>, the conditions for the Authorised Consignor for the Proof of Union status will be reconsidered under the UCC. During the intermediate period, the Commission wants to further investigate if and how the mechanism of the authorised consignor procedures within the PoUS system can be improved. For this purpose, the trade is kindly asked to provide the Commission with specific details of difficulties with the implementation of the present provisions. Contribution to this study is a target of this document.

## **1.2 Functional design of the PoUS system**

The functional design of the PoUS system is documented by DG TAXUD in the PoUS Functional

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<sup>9</sup> DG TAXUD. *Working Document. Way forward for the implementation of the e-Manifest*. Ares(2013)3557102 – 25/11/2013

Requirements<sup>10</sup>. This document will be considered as a main reference to achieve technical interoperability of the PoUS system in B2MoS.

There are three main processes foreseen in the PoUS system:

- The request to register PoUS of goods.
- The request and printing of a Status Registration Document (SRD).
- Validation of PoUS.

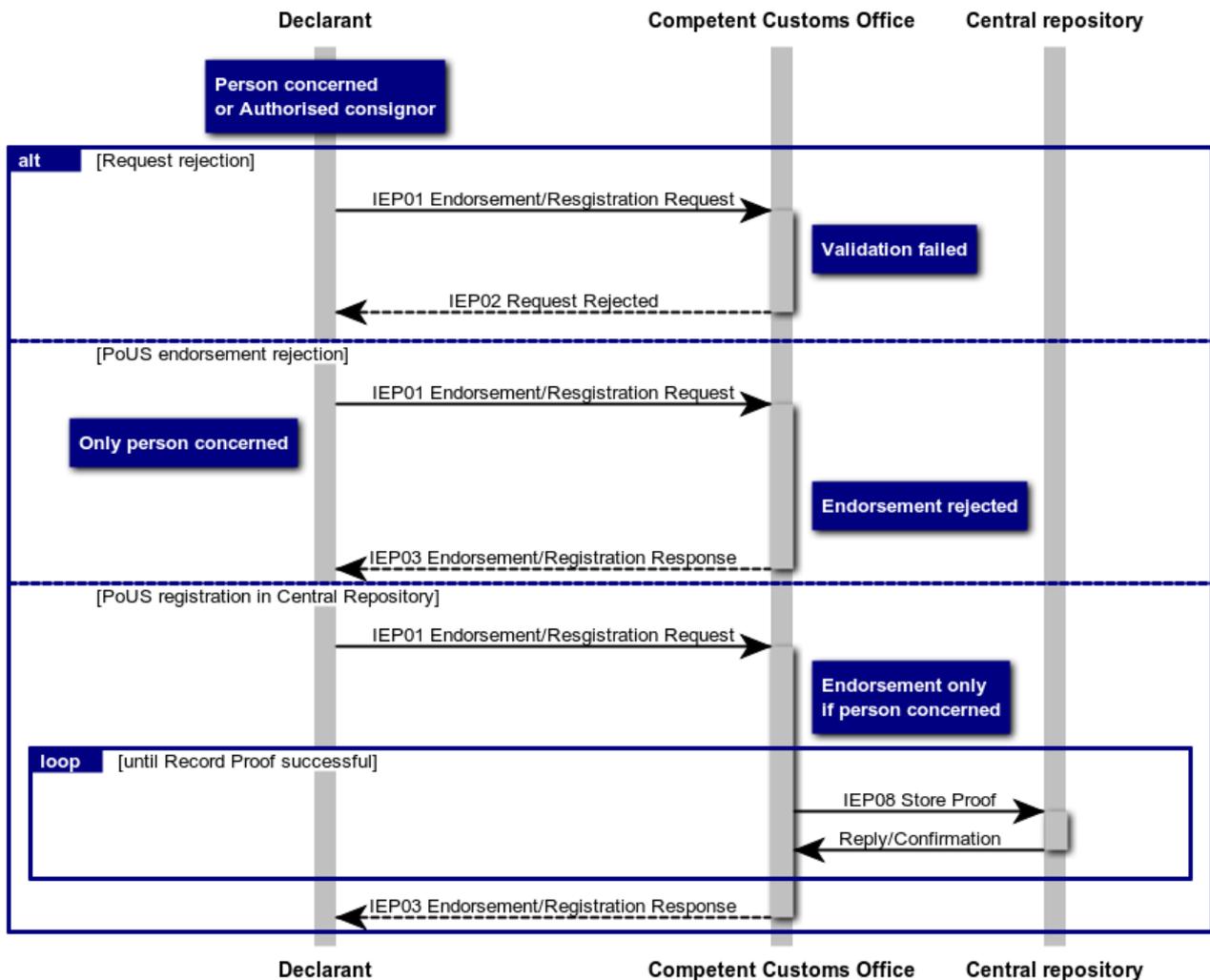
### **1.2.1 Request to register PoUS of goods**

This process starts with the request by the person or entity concerned or by the authorised consignor to the Competent Office that PoUS of their goods be registered and made accessible in a central location.

Figure 1 shows the potential exchange of information scenarios established in this process according to the DG TAXUD documentation in the case of a person or entity concerned and/or an authorised consignor. The specification of the data elements included in each of the messages represented is also detailed in the DG TAXUD documentation. An authorised consignor will only need to use the endorsement/registration request message to register the message in the Central Repository, while the person or entity concerned will need to use this message to request and obtain the endorsement in the competent customs office before it is registered in the Central Repository. The processes followed by the competent customs office to endorse PoUS endorsement request message are not described in the documentation.

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<sup>10</sup> DG TAXUD. *Proof of Union Status System Functional Requirements*. Ref. CUST-DEV2-SC06-RFA104-DLV-6.2-1-(24) – 14/08/2012



**Figure 1.** Sequence diagram – Request to register PoUS. **Source:** Own elaboration

This process is based on the assumption that a national system will be developed, which will interface with a Central Repository for the registration of the proof. Only a fully validated proof will be stored in the Central Repository.

For the validation that the declarant is an authorised consignor in the PoUS system, it is suggested that a new system named “Customs Decision System” will be used. However, as it will be discussed in section 3, the case for the registration of PoUS of goods by an authorised consignor may not be necessary if they are authorised to use the e-Manifest option.

Functional requirements require the handling of a validity period of PoUS; since the PoUS acceptance date. A specific validity period can be suggested by the person concerned in its request, however, if it is not indicated, a default value of 90 calendar days is used.

When a PoUS is accepted, a MRN is assigned as well as the validity end date and all the Proof Operation Information<sup>11</sup> is recorded and stored in the central repository by the national PoUS system. The central repository system will confirm the reception via an automated response message, which will also return the newly assigned MRN. This will be particularly important for shipping companies that are not an authorised consignor, as it will enable them to present the number as a reference when required to do so by customs authorities at the port of re-entry.

### **1.2.2 The request and printing of a Status Registration Document**

A status registration document (SRD) will be able to be printed by a trader on request. Functional requirements indicate that the PoUS system has to record the request to generate the printing of this document.

The functional requirements do not specify any electronic information exchange for this process.

### **1.2.3 The validation of PoUS**

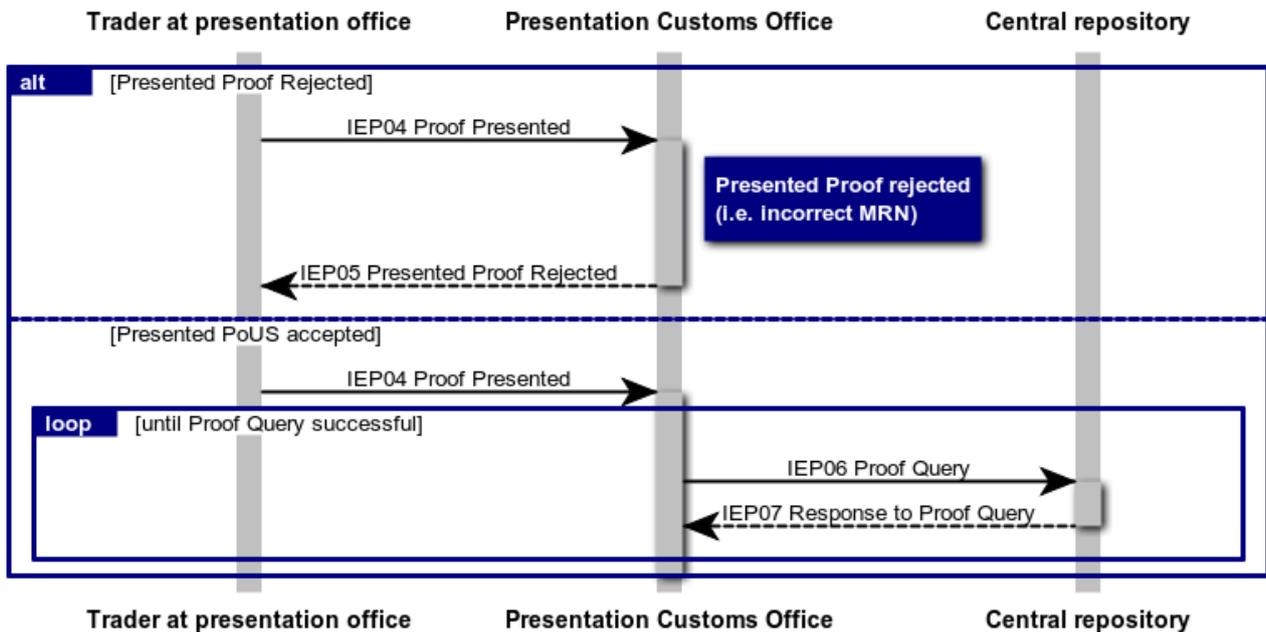
As indicated in the DG TAXUD functional requirements, the validation process is triggered by the electronic or the non-electronic transmission of the Retrieve Proof Request by the customs officer from the person concerned / authorised consignor, by providing the MRN. The PoUS system has to record the request and launch a Proof Query to the Central Repository to retrieve the Proof.

The query response will return three possible values: valid, expired or does not exist. In the case that PoUS is found, the response will include all the proof details.

The following diagram shows the potential exchange of information scenarios established in this process according to the DG TAXUD documentation when the Retrieve Proof Request is received by electronic means. However, as it will be discussed in section 3, the e-Manifest is also expected to be used as the Retrieve Proof Request.

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<sup>11</sup> This is the generated data comprising, mainly, the MRN number and the Expiration Date.



**Figure 2.** Sequence diagram – Validation of PoUS. **Source:** Own elaboration

The trader at the presentation office may be another person or entity than the one that produced the PoUS at the place of departure. For example, the request for the endorsement and registration of the PoUS at the place of departure could be created by the shipper while the presentation of the Retrieve Proof Request at the place of re-entry may be made by the shipping company carrying the goods.

## 2 Way forward towards the implementation of the e-Manifest<sup>12</sup>

As a result of the Blue Belt initiative, the idea of a harmonised and electronic manifest (e-Manifest) has been widely supported. A discussion on the e-Manifest, its scope as well as planning and consequences of the implementation, took place throughout 2013 to bring into line the understanding of the initiative and stimulate acceptance by all the stakeholders concerned. Several partners of B2MoS have been participating and contributing actively on these discussions and meetings.

A summary of these discussions and further considerations have been compiled in a working

<sup>12</sup> DG TAXUD. Working Document. Way forward for the implementation of the e-Manifest. Ares(2013)3557102 – 25/11/2013

document<sup>13</sup> by DG TAXUD. It was presented in an informal meeting of the Electronic Customs Group on 20 September 2013 and subsequently provided in an updated version for comments to Member States and trade representatives.

The conclusion of this process has been the decision by DG TAXUD to implement the e-Manifest in a phased approach. Firstly establishing a harmonised and electronic manifest for the maritime environment, which allows for the PoUS of goods and contains data elements for later use to improve supply-chain security. This will be done through an amendment of the CCIP and maintained under the UCC. Thus, the most relevant outcome is that the e-Manifest will deliver the PoUS. In this sense, the status of goods will be indicated in the e-Manifest and made available to the authorities in the port of arrival.

Regarding the use of the e-Manifest, it must distinguish whether the movement is carried out by a non-authorised trader or by the authorised consignor for PoUS purposes. In both cases, the Union status of goods will be indicated in the e-Manifest, but while there will not be any further requirement to validate the status by an authorised consignor, the Union goods presented by a non-authorised trader will be subject to a risk analysis and, for those goods exposing any specific risk, customs controls will be necessary to ascertain the validity of the information provided. For these goods/items, proof will be requested from the trader presenting the goods by available means. The application of a risk analysis ensures that Customs is not unnecessarily intervening in the movement of goods and only takes control action in cases where it is required. Another relevant aspect to consider on risk analysis of the Union goods presented is what information should be considered/required to perform such risk analysis.

In any case, a recommended approach is that all shipping companies carrying goods of Union status should become authorised consignors as this will lead to a reduced effort compared to non-authorised traders. In these cases, no Customs control should be necessary, other than planned audits to ascertain the trader's reliability and application of the conditions of their authorisation. However, as indicated in the DG TAXUD Way Forward document, the requirements and conditions for a shipping company to become an authorised consignor and the terms of this authorisation turn out to be particularly relevant. The conditions for the authorised consignor for PoUS will be reconsidered under the UCC.

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<sup>13</sup> DG TAXUD. *Working Document. Considerations for the implementation of the e-Manifest*. ARES (2013) 3180061 – 3/10/2013

## 2.1 Draft Legal Provisions of the e-Manifest

The Commission are preparing draft legal provisions for an amendment of the CCIP on the implementation of the e-Manifest. A first draft was prepared in January 2013 and presented to relevant stakeholders. It is anticipated that these draft provisions will incorporate Blue Belt objectives including 3<sup>rd</sup> country ports. The e-Manifest itself will be voted in by July 2014 and the implementation of the e-Manifest will be scheduled for June 2015 i.e. aligned with the implementation of NSW as defined in Directive 2010/65/EU on reporting formalities<sup>14</sup>.

Within the draft legal provision, it is stated that operators who are authorised consignors should be allowed to establish the status of goods by an appropriate indication of Customs status e.g. the letters C, F or TX on the electronic manifest. When they use an electronic manifest, it will not be necessary to put any stamp, signature or endorsement in any document. Existing authorised consignors will need to request to maintain the authorisation for the issuing of proof of Customs status, which will be reviewed by customs authorities.

Operators who are not authorised consignors will need to provide a reference to the PoUS and be able to provide to the Customs authorities, on request, confirmation of Union status. However, non-authorised consignors are not required to hold the PoUS at the moment they indicate the Customs status of goods on the electronic manifest.

The draft legal provisions also derogates the existing CCIP provisions for the use of an electronic manifest as well as the specific requirements and procedures for a shipping company to obtain the authorisation of this simplification, as explained in section 1.1. The procedure to grant the authorisation to use an electronic manifest in existing CCIP provisions (see section 1.1) is considered quite burdensome as it requires the consultation of different customs authorities in different MS where the shipping company operates and little operators use, at the end, this simplification in practice. However, shipping companies that request it will hold this authorisation until the Union Customs Code begins to apply.

The new electronic customs cargo manifest (electronic manifest) is defined as a document allowing the identification of goods for customs purposes, and establishes the requirement to include the following data:

- At header level: Person lodging the manifest, number of the authorisation (unless this information may be derived from other data), signature/authentication, number of items.
- At item level: Goods item number, transport document number, unique consignment

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<sup>14</sup> OJEU. *Directive 2010/65/EU of the European Parliament and of the Council of 20 October 2010 on reporting formalities for ships arriving in and/or departing from ports of the Member States and repealing Directive 2002/6/EC.*

reference number, gross mass (kg), goods description and/or commodity code (eight-digits CN code), type of packages (code), number of packages, shipping marks, equipment identification number (if containerised), customs status, reference to the proof of customs status by non-authorized consignor and summary declaration/previous document (i.e. the MRN of the ENS).

## 2.2 E-Manifest format

Regarding the technical format of the e-Manifest, the Commission confirms that it should be the aim to provide as much as possible in a harmonized way to submit the manifest information, which includes, beyond the harmonisation of the data elements, the technical format.

On the other hand, the Commission points out that the implementation effort of the harmonized e-Manifest should be focused in receiving it in the National Single Window established by Directive 2010/65/EU. It also points out that current processes, especially the use of Port Community Systems, where those will function in addition to National Single Windows, can be maintained. Though, the objective to harmonize and to allow the status indication must be ensured.

An important consequence of the two considerations above is that it is an established requirement to define and use a harmonised e-Manifest in all the implementations of NSW by different MS.

The use of a harmonized e-Manifest in NSW should follow the principle established in the reporting formalities directive that parties involved in trade and transport should be able to lodge standardised information and documents via an electronic single window to fulfil reporting formalities. Individual data elements should only be submitted once. In this sense, it has to be taken into account that a manifest is being used for other purposes than as a PoUS. In fact, the e-Manifest should also consider the following uses:

- A summary declaration for temporary storage may take the form of a manifest, provided it contains the particulars of a summary declaration for temporary storage, and including a reference to any entry summary declaration for the goods concerned (CCIP).
- The summary declaration for temporary storage may be lodged with, or contain, the notification of arrival. This notification of arrival shall contain the particular necessary for the identification of the entry summary declarations lodged in respect of all goods carried on that means of transport (CCIP).
- Shipping companies may be authorised to use the goods manifest as a transit declaration (simplified procedure for transit – level 1 and level 2 CCIP).

- The manifest may be needed for the calculation of port taxes.

The use of electronic manifests is not new in ports. They have been used for quite some time for purposes like the ones shown above and there are already several formats well established for that (i.e. CUSCAR or IFCSUM EDIFACT messages). As pointed out above, the e-Manifest is to be received through the National Single Windows aligned with FAL Form 2 IMO Cargo Declaration<sup>15</sup>. This raises a question as to which format is going to be used for the e-Manifest and to what extent will it be harmonized in different MS. The work carried out in activity 3 of B2MoS to prepare port management, port community systems and business stakeholder's systems to efficiently comply with the requirements of Directive 2010/65/EU and new National Single Windows will deal with the requirements towards the creation of an interoperable environment for the e-Manifest.

### **3 Synergies of the combined use of PoUS system and the e-Manifest**

The combined use of the PoUS system and e-Manifest will offer an electronic environment for customs formalities in MoS. When the goods moved are subject to duty-suspension arrangements of products subject to excise duty, the Excise Movement Control System (EMCS) will be also part of this electronic environment as the electronic Administrative Accompanying Document (e-AAD) for excise goods is also a valid document for the PoUS system.

When the shipping company is an authorised consignor, the PoUS procedure is greatly simplified, as only the e-Manifest containing the goods of Union status will be required by Customs authorities as proof at the point of re-entry. However, shipping companies that are not an authorised consignor will need to hold a copy of the T2L or commercial document used as a PoUS for at least two years and present them to customs authorities for purposes of control. Usually the commercial document to be archived for a period of at least two years will be the commercial invoice. Consequently, a good archiving system will be an important element for authorised consignors. Within the aim of achieving a paperless environment for the movement of goods of Union status, the objective is to create a solution for avoiding the use of paper in archiving documentation. Solutions and tools towards the achievement of electronic archives for MoS business stakeholders are planning to be analysed in initiative I10 of activity 2 for trade and transport facilitation initiatives in MoS.

With the use of an e-Manifest by an authorised consignor, the request for registering PoUS of

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<sup>15</sup> IMO. *Revised IMO compendium on facilitation and electronic business*. FAL.5/Circ. 40 – 04/07/2013

goods in the PoUS system will no longer be required, as there won't be any need to retrieve this proof at the port of re-entry (the e-Manifest will be the only required proof). This is a significant simplification to take into account as, prior to the introduction of the e-Manifest, this requirement was deemed as necessary in the PoUS system.

However, it may be possible that an authorised consignor will be required to declare at the port of departure, which goods are of Union status in order to allow them to exit the European customs territory.

When the shipping company is not an authorised consignor, PoUS will be required to be submitted to the PoUS system and, having being endorsed by Customs at the port of departure, to be registered in the Central Repository. The shipping company will have to retain the MRN as an important reference to present when required by customs authorities at the port of re-entry, as this reference will allow them to validate the PoUS data. This is also a relevant simplification achieved with the introduction of the PoUS system and the e-Manifest, as the shipping company will not need to hold any paper document and it will only need to provide the MRN to customs when requested. The presentation of the MRN will be possible through the PoUS system.

The method and time that the endorsement of PoUS is made on each MS will be an important factor for the simplicity or difficulty faced by non-authorised consignors to use with this procedure.

Additionally, the combined use of the e-Manifest and PoUS system to authorise the free circulation at the port of re-entry of Union goods with other purposes has the potential to achieve other significant simplifications. For example, the use of the e-Manifest as a summary declaration of temporary storage and as a notification of arrival at the first port of entry, as foreseen in the current CCIP, should be foreseen in those cases where the same trader has to present the declarations to customs authorities.

It is also very promising to explore the possibilities of using PoUS data stored in the PoUS system as an Exit Summary Declaration (EXS) and as an Entry Summary Declaration (ENS) for goods of Union status in those cases where it is required, or to waive these requirements under certain conditions (i.e. shipping companies that are authorised consignors).

Today, those goods of Union status that travel in a ship that calls at a port outside the customs territory of the EU are required to present a ENS declaration at the port of first entry in the Union. Equally, those goods of Union status that are going to be shipped to a port outside the customs territory of the EU from one vessel to another are required to present an EXS.

As PoUS data of Union goods will be stored in a Central Repository and accessible electronically to all MS through a MRN, it has the potential to be used as an EXS or as an ENS.

In principle, this is supported by the customs code security amendment as the customs office

of entry may waive the lodging of a ENS in respect of goods for which, before the expiry of the time limit, a customs declaration is lodged that contains at least the particulars necessary, having this declaration the status of a summary declaration. In most circumstances, the time limits will be in these traffics less than two hours before arrival.

## **PART TWO – Identification of current practices in PoUS of goods and the submission of the manifest**

### **4 Methodological approach**

Existing practices in the establishment of PoUS at the port of departure and in the presentation of PoUS at the port of re-entry as well as in the presentation of the manifest data across the European Union is valuable information to propose measures orientated towards the achievement of the desired situation established in the SMA II and in the Blue Belt, following the less costly and more effective path. B2MoS has carried out a consultation process with key participants to obtain their views, stated preferences, main obstacles and existing situation regarding these topics in the following countries: Belgium, Germany, Greece, Latvia, Slovenia, Spain and United Kingdom.

The goal of this process was to generate both quantitative and qualitative results to prepare the port communities for these changes.

The survey has considered different types of organisations: port authorities, port community system operators, shipping agencies, freight forwarders and consolidators. The following stakeholders have participated in the consultation process in each country:

- Belgium: Antwerp Port Community System (APCS)
- Germany: dbh
- Greece: Global Maritime Agency
- Latvia: Freeport of Riga Authority
- Slovenia: Intereuropa
- Spain: Maersk Spain, MSC Spain, Port Authority of Bilbao, Port Authority of Valencia, TIBA, IFS, Spanish Customs & Excise and Valenciaport Foundation.
- United Kingdom: CNS, DfT, HMRC, MCP plc and MSC UK

The detailed outcome of this consultation process is included in Annex I of this document.

Main topics and questions raised in the consultation process have been:

- *Advantages of simplified procedures for Proof of Union Status (PoUS):*
  - *Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?*

In this area, it is recognised that for non-RSS vessels, there is indeed more administration duties involved for the PoUS i.e. there is still intensive paperwork involved in the process.

However, some consider that it will remain an obstacle, potentially adding

restrictions and costs to the process and slowing down the movement of freight if it is not solved. Others simply do not see it as an obstacle. It was also indicated that the currently suggested use of different types of manifest for operational, summary and fiscal declarations adds obstacles to these movements.

It must be emphasized that any simplification would be helpful for the participants, but the effort and costs of implementation must be balanced.

- *What would be the preferred simplifications for transporting Union goods by sea?*

Among the preferred simplifications, the following are highlighted:

- Quoting in the summary declaration (CUSCAR) the Authorised Consignors registration number and/or the MRN for a Non Authorised consignor along with the “C” Status.
- Continued use of existing declaration procedures including retention of the simplified “C” status, augmented by PCS validation of Authorised Consignor (AC) and/or Authorised Economic Operator (AEO) status and the inclusion of the Movement Reference Number (MRN) for other operators. A pre-requisite must be the elimination of member states claiming 'National Requirements' thus providing a level playing field for all intra-EU movements.
- Avoid the presentation of any paper document to customs since the T2L or status “C” manifest is issued. Obtain an electronic cargo release in the customs systems, so presentation of the delivery order would only be required.
- Simplify and harmonize the process for a shipping line to become an authorised consignor.

Thus, we can conclude that the proposed simplifications introduced by the PoUS system and the e-Manifest are seen as a step forward towards these preferred simplifications.

The use of the e-Manifest as a mechanism to verify the PoUS for authorised and non-authorised consignors will allow the immediate release of Union goods at arrival at the port. The PoUS system will remove the need for the original T2L document which accompanies the goods, creating a true paperless environment. It is highly encouraged that the actual mechanisms used for the summary declaration of temporary storage are also used for the e-Manifest reporting.

Simplifying and harmonising the process for shipping lines to become an

authorised consignor is also an important advantage that is anticipated with interest by shipping lines handling this type of traffic or mixed traffic.

- *Quantitative measures of transporting Union goods by sea:*

- *What is the mass (tonnes) of Union goods transported by sea?*

MCP plc reported that, in 2012, 198.8 million tonnes (mt) of traffic travelled between the major UK ports and EU countries (41% of major port traffic). Of this, 53.7 mt of freight passed to and from the Netherlands, making the Netherlands the busiest trading partner with the UK. This may be in part due to cargo initially travelling to Rotterdam and continuing on to other countries.

Valenciaport Foundation reported that, in 2013, 42.3 mt of goods were exchanged by sea between Spain and other Member States, being this figure only 27.9% of total goods exchanged (151.9 mt). This 42.3 mt were split between 23 mt outbound and 19.36 mt inbound. These figures are much lower than the UK, which is quite understandable due to the island character of the UK compared to other mainland Member States.

dbh reported that, in 2012, 87.2 mt were exchanged by sea between Germany and other Member States, being this figure only 13.4 % (652.3 mt). This 87.2 mt were split between 25.7 mt outbound and 61.5 mt inbound.

Although the contributions from other countries did not provide results, it can be seen (excluding the UK) that the percentage of goods traded by sea is relatively decent but it has potential to be higher. However, in the case of Spain, it has been observed that the share of goods carried through MoS has been declining instead of increasing.

- *How much unitised Union goods are moved by sea (TEUs)?*

All contributions have included a national figure for the Union goods transported by sea in containers.

However, some port authorities have been able to report these volumes for their port. For example, the port of Bilbao were handling 321,000 TEUs in 2012; the port of Piraeus 142,000 and the port of Valencia 315,000 TEUs in 2013, an increase of 18% compared to 2012.

- *What is the mass (tonnes/TEUs) of Union goods that are moved through non-authorized regular services?*

With the exception of the Port of Bilbao, none of the surveys that were submitted included these statistics

However, it is recognised that those ports which are handling both intra and extra European traffics, the majority of Union goods moved in these containers are using non-RSS, while the majority of Ro-Ro units (trucks and semi-trailers) are using RSS.

- *What is the potential for increasing Union goods movements by sea if simplified procedures are introduced?*

The potential increase of Union goods movements by sea is dependent of the actual share. Thus, it will be difficult to increase this share in the UK as it is already in the region of 85%. However, the share of sea transport against other modes in Spain and Germany will be greater.

It is generally recognised that the simplified procedures will not determine an increase of Union goods movements by sea as they depend upon other economic reasons to choose a special form of transport. However, there are routes where the combined transport by sea is clearly more cost effective and eco-friendly, but these are not used to their full potential due to operational complexities.

Only a combination of economical and operational factors will produce this change in the transport mode. The use of simplified procedures is only a component of a more complete portfolio of enhancements and advantages to produce a change in the transport mode selection process for customers.

- *What is the labour full time equivalent (FTE) required for handling the PoUS requirements?*

This question is really difficult to answer as it depends on the volumes of Union goods being handled and the procedures followed by each company. However, some companies have reported their estimations. For example, MSC UK estimates 0.8 FTE for import and 5.1 FTE for export; Global Maritime Agency in Greece reports one hour per certificate, TIBA in Spain reports a time of 5 minutes to produce an electronic T2L which allows for 85-100 e-T2L per day of a FTE. Intereuropa, based in Slovenia reports a total time of one hour for each import and more than one hour for each export.

In general, the endorsement process of the proof of union status takes more time than the verification at the port of re-entry.

- *Existing practices followed for the PoUS (non-regular shipping services):*
  - *Who is requesting the endorsement of PoUS to the competent customs office for departure?*

In general, it seems that in all countries for non-RSS, it is the consignor of the

goods (i.e. the shipper, the freight forwarder or their customs brokers) or the shipping agency. However, the answers in the survey point out that there isn't any knowledge of the complete situation by the stakeholders that have participated.

Shipping agencies need to have evidence of the Union goods from their customers as part of their general terms and conditions.

○ *How are goods being authorised to load and depart?*

In general, Customs needs to control the authorisation to load the goods and also to check the union status of the goods in non-RSS with the accompanying documentation that is presented by the economic operators. Exactly how this control is performed varies in different countries.

Some answers provided in the surveys show more difficulties in loading Union goods (i.e. Greece) than others (i.e. UK, Belgium and Antwerp) where an electronic procedure to report the Union status of goods for loading has been reported.

In some cases, the authorisation for loading is automated through a PCS functionality using a declaration of the carrier (e.g. in UK and Belgium) or the information provided directly by Customs to the PCS (e.g. in Spain).

○ *What are the problems encountered when moving Union goods by sea?*

Some of the problems raised in the survey are numerous and have different interpretations. Firstly;

- (1) the lack of harmonization amongst Member States on the regulation and the measures to be taken;
- (2) the unforeseen delays experienced by the transport of goods by sea (most of them not being caused by Customs);
- (3) the unforeseen possibility that the container with Union goods are required to be inspected causing a significant increase of the logistics costs;
- (4) the need for providing evidence of PoUS and justification of PoUS with paper documents which stops the process;
- (5) the closing time that all carriers and terminals demand to ship the Union goods on time, the longer transit time compared to road that is compensated with more efficient procedures and cheaper rates and the little knowledge of shippers of the simplifications and advantages recently gained for the sea transport of Union goods.

- *What documents are being used for PoUS purposes? For each type of document:*
  - *What percentage is the document type being used?*
  - *How is the documentation collected by the entity concerned?*
  - *How is PoUS documentation handled by the entity concerned?*
  - *What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?*
  - *What are the archiving requirements for the documentation associated with PoUS?*
  - *What is the procedure followed by the customs office to endorse the documents?*

The documents mainly used for PoUS purposes are the endorsed T2L, C-Status Manifests and T2LF. In the countries where it is available, it is also possible to use an e-T2L (i.e. Belgium and Spain). The commercial invoice is kept as evidence of the Union status of goods. This documentation is manually processed and enclosed in the endorsement process, usually resulting in a digitalised documentation being stored for audit purposes.

In the UK, it is reported that the most commonly used document is the C-Status Manifest but it also uses T2L, pre-authenticated T2L is extensively used. The endorsement process by Customs is an internal process based on article 317 of the CCIP. The presentation of C-Status manifests in UK generates automatic clearance and Customs release via PCS.

For Greece, it is reported that the documents are the commercial invoice, and the T2L or status "C". All these documents need to be submitted to customs authorities.

At present, it is reported that the most commonly used documents in Spain today are the e-T2L document (a pdf with bar codes and neither signatures nor stamps) and the C-Status Manifest (many times the preferred option for shipping agencies). There is one shipping agency that is an authorised consignor with the simplified procedure of electronic manifest and it only needs to verify and archive the commercial invoice as the evidence of the Union status.

For Belgium, the use of electronic T2L declarations and the commercial invoice stamped by Customs are both reported.

For Germany, the main document used is the T2L and it is uses a manual process by Customs to endorse the form.

For Slovenia, the T2L is required, specifically the simplified T2L and invoices with the statement. Usually the port forwarding agent retrieves the T2L document from the client by post or directly through the driver. The T2L is then handed over to the local customs office directly by the agent.

In these later three cases, although the C-Status Manifest or electronic manifests by authorised consignors are not reported in the survey, this situation does not mean that they are not used.

The archive requirements of the evidence differ from country to country. In Spain, it is reported that the CCIP establishes a minimum of two years but usual is to keep records for five years. In the UK, it is stated from 6-10 years; Greece from 5-7 years; and for Germany, 10 years

It is also pointed out that the party presenting the relevant documents to customs must be authorised by the customer in order to be able to endorse. For that, an authorisation letter is usually required.

- *What documents need to be transferred from the port of departure to the port of re-entry?*
  - *What procedure is required to present the goods and PoUS at the port of re-entry?*
  - *How is the release of Union goods from the port controlled by customs authorities?*

For the UK, it is reported that nothing is required for AEO and Authorised Consignors, and only evidence needs to be maintained for audit control. In other cases it is used for the standard T2L process.

For Greece, it has been reported that they do not accept the “C” Status Manifest and only T2Ls are accepted. Additionally, it is also required in this country to present the commercial invoice and the original bill of lading to release the cargo.

For Spain, it is reported that when an endorsed T2L or “C” manifest has been issued, the shipping agency needs to have the original copy before releasing the Union goods by electronic means. If the T2L or the manifest is in an electronic form, the release of Union goods does not require submission of any paper document, but the electronic procedure for releasing the goods attaching a digitalised version of the PoUS is still required.

For Germany, it is reported that the consignor needs to send the consignee the T2L, to be presented in customs to release the goods (changing the non-Union status to Union status in the ATLAS system of customs).

For Slovenia, it is reported that the T2L, the invoice, the packing list and, if required, certificates are used. After the presentation of the endorsed T2L to customs authorities, the goods can be released.

In some cases (e.g. UK, Spain and, probably, in Germany and Belgium), the change of the status of goods in the Customs system from non-Union to Union is shared by the customs systems to other systems (i.e. PCS) to assist in the control of the departure of these goods from the port.

- *Authorised consignors for the PoUS:*
  - *Are there any authorised consignors for PoUS operating in the port?*
  - *What is the process to obtain authorised consignor status for PoUS?*
  - *Are they allowed to generate electronic manifests?*
  - *What is the process to obtain authorisation to submit electronic manifests?*
  - *Are there any shipping companies looking to become authorised consignors?*
  - *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?*
  - *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?*

In Spain and the UK, it has been reported that there are very few authorised consignors for PoUS operating at the port. In Spain, it is reported that the electronic exchange of manifests for the existing simplification in the CCIP is not integrated with the Summary Declaration for Temporary Storage. At least one company will be interested to become an authorised consignor in the view of the simplifications of the e-Manifest but there is no clear understanding of the process. In those ports that are using mainly RSS (i.e. port of Bilbao), this figure seems to have little interest.

In Greece and Slovenia, this figure has been assimilated to an AEO, which is a sign that it doesn't seem to be well known and used.

In Germany, it has been reported that there aren't any authorised consignors at the moment. The current simplification for the electronic exchange of the manifest doesn't seem to be well known.

The answers provided in Belgium to these questions also points out that this figure is not very well known and used.

- *National PoUS system:*
  - *Are there any IT systems for PoUS in your MS? Please describe.*

- *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.*
- *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.*
  - *Are there any suggestions or concerns regarding the creation of this system?*
- *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?*
- *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.*

The existence of an IT system for PoUS has only been reported in Belgium and Spain, although the way they work and the function is different.

In Spain and Belgium, it is reported that customs authorities stated that the existing e-T2L system will be changed to the one created at European level when it will be available. However, economic operators indicated that it will be good practice to identify the advantages of using this system and transfer it to the European system to follow a continuous improvement without reverting to a more manual process. As interoperability requirements, it is considered to be very important that customs systems could automatically receive from the PoUS central system the notification of endorsement of a T2L and that this notification could be transferred to the port community systems as it is today. The UK is reporting a pseudo-PoUS through PCS that will also benefit from the possibility that the authorisations for loading and for release are sent directly to the PCS.

The surveys conducted in the other countries show that there are not any systems and that they are waiting for the progress of DG TAXUD on this topic. The UK encourages the use of a single system for all Member States that is based on electronic data interchange (EDI) and not to disengage the B2B elements by not focusing on the latter.

In general, shipping companies are using a PoUS system as a way to avoid the extensive handling of T2L documentation from customers and as an opportunity to improve customer service.

Regarding the possibility of waiving the requirements to present the ENS and EXS for Union goods when a PoUS system exists, the contribution of Germany reported that it was already not required, but in Spain it is confirmed to be required. However, it is very difficult to achieve this simplification.

- *e-Manifest:*
  - *Is there a system to send the manifest data in the port? Please describe the*

*system/s.*

- *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?*
- *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?*
- *Is there a defined data format to submit the manifest data electronically? Please describe.*
- *What do you think of using the manifest data as PoUS in the port of re-entry?*
- *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?*
- *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.*
- *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?*
- *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?*
- *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?*
- *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.*

For all countries, it has been reported that there is existence of a manifest data system. Many of them are port community systems connected to the national customs system (UK, Spain and Belgium), while others supported directly through the national customs system (Greece, Slovenia) and one reported that manifest data was sent directly to SafeSeaNet (Latvia).

EDIFACT is still extensively used for the manifest reporting using CUSCAR, IFCSUM, and IFTMCS but there are also other formats emerging like XML (i.e. Greece).

The principle of collect one and re-use many times is used in many places for the manifest data and it is considered very relevant that the existing manifest messages could be used as an e-Manifest for the purposes of the Proof of Union Status, together its use as a Summary Declaration for Temporary Storage and other purposes without disrupting too much existing business processes and timeframes.

It is not clear if the manifest will be part of the reporting directive EU/65/2010 (FAL-Form 2).

The diversity of existing systems and business processes involved makes it very difficult to agree on a uniform and homogeneous format for the manifest data for all Member States. However, introducing small variations of existing systems seems to be the more realistic option.

## **5 Benchmarking of the Spanish electronic T2L system with the functional requirements of the PoUS system**

After the publication of the Business Case for Proof of Union Status, and the recommendation by DG TAXUD, it is clear that the decision of the Directorate General is to build and operate a centralised system for the PoUS and not base this system upon the existence of a national system to endorse the PoUS. Based on this, the benchmarking of the Spanish electronic T2L system with the functional requirements of the PoUS system published, should be viewed and a set of additional ideas on elements should be taken into consideration when designing this new system.

The following successful key elements in the Spanish electronic system to present the T2L should be taken into consideration:

1. Provision in the central system of a graphical user interface for economic operators being able to complete the form and submit it to the system but also provision in the central system of web services for the economic operator; being able to integrate their systems to automatically submit forms to the system without re-entering the data.
2. Capabilities of the central system to automate the endorsement of the Proof of Union Status through a risk analysis system. In the EU centralised system, part of the risk analysis could be implemented directly into the central system and partly delegated to the national customs system. This could be achieved by using a harmonized web service published by national customs systems to start the national risk analysis process and return the results. The consignee data, which isn't currently considered in the PoUS system functional requirements could be important for the risk analysis criteria.

In this way, the centralised PoUS system would be able to use the intelligence of the national customs systems, as well as automate and simplify the work of the customs officers, also bringing more speed and security to the system. These capabilities would also require the assignment of an automated risk analysis channel response to the request for endorsement, which is currently employed today with the Single Administrative Documents (green, orange and red).

3. Capabilities of the central system to attach digitised documents in the PoUS system, when they are required by the national customs officers (especially in the case of an orange channel). This situation will simplify the process of providing the evidence (mainly commercial invoices) for the endorsement of the PoUS by customs officers, preventing the physical presentation of these documents by the economic operators and saving a lot of time in the process.
4. The use of digital signatures or equivalent solutions in the PoUS central system (advanced or not depending on the final decision of DG TAXUD) to provide legal recognition of the declaration for all Member States.
5. Capabilities of the central system to notify national customs systems and the endorsement of a PoUS; providing all the data required for the authorisation and control of the loading of the goods in the vessel and their departure from the EU customs territory. These capabilities are the mirrored functionalities mentioned in the functional requirements to communicate the validated proof. However in this case, it would be the central system that sends the fully validated proof to be stored in the national customs system; instead of being the national customs system that sends the fully validated proof to be stored in the Central Repository.
6. Capabilities to include Vehicle Identification Number (VIN) in the PoUS request to help in the control of Union goods for manufactured vehicles. The VIN (that it is not currently considered in the PoUS system functional requirements) could be relevant to control manufactured cars in a similar way containers are controlled by its Container Number.
7. Capabilities of national customs systems to jointly interface with other systems, like port community systems, to exchange validated proof of Union Status. This includes data such as the MRN, container numbers, VINs, harmonized codes, weights and packages to simplify the process of the control of departure of goods from the EU Customs Territory.

This could be achieved by the consumption of a harmonized web service published by national customs systems to store the validated PoUS.

8. Capabilities of the central system to check the Union status nature of goods by using the MRN number through system to system communications.

This could be achieved through the publication in the central system of a web service that could provide this verification to the national customs systems, but also to other systems used by economic operators as, for example, port community systems.

In the B2MoS Action, a possible roadmap for a paperless and simpler PoUS environment has been defined. The e-Manifest is expected to be introduced in June 2015, while the expected

introduction of the Proof of Union Status system is to be in 2017. This means that any simplifications for the use of the e-Manifest for PoUS at the port of re-entry and the facilitation of the authorised consignor concept will be decided by July 2014. The B2MoS Action therefore has an excellent opportunity to introduce a pilot for these two elements complementing this process and facilitating the implementation after June 2015. This could also be aligned with implementation of National Single Windows as defined in Directive 2010/65/EU. In the case of Spain, such a pilot will be able to be combined with the use of the e-T2L system as a demonstration of the future combination of the PoUS system with the e-Manifest that will be come on stream in 2017.

## **6 Main conclusions of the survey**

This report has evaluated the state-of-the-art of the initiatives to create an electronic environment for the Proof of Union Status through the use a Proof of Union Status system and through the use of the e-Manifest that are now under study by DG TAXUD. Both initiatives are complementary and they have the potential to create a paperless and simpler environment for the transport of Union goods by sea.

When defining a roadmap for a paperless environment, the use of the e-manifest is expected to arrive in preliminary stages in June 2015, while the expected time when the Proof of Union Status system is to be launched will be in 2017. This means that the simplifications for the use of the e-Manifest for the PoUS at the port of re-entry and the facilitation of the figure of authorised consignor will be voted by July 2014. The B2MoS Action has an opportunity to introduce a pilot for these two elements accompanying this process and facilitating its implementation after June 2015, aligned with the implementation of NSW as defined in Directive 2010/65/EU. In the case of Spain, this pilot will be able to be combined with the use of the e-T2L system as a demonstration of the future combination of the PoUS system with the e-Manifest that will be available in 2017.

The survey has also identified that there is a significant lack of knowledge and understanding of the potential impact of these measures by shippers and to a certain extent by the professionals in this sector. Training and dissemination activities remain important tasks to be carried out as a next step in B2MoS.

Finally, since both the e-Manifest and the PoUS systems are in a definition stage, the B2MoS partners would like to contribute to their design by identifying and promoting good practices that aim at creating better Customs frontier controls whilst simplifying procedures and reducing logistics costs.

## Annex I. Results of the survey

### APCS Antwerp - Belgium

Item	Survey Question	Response / Comments
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?	On non-RSS vessels there is indeed more administration.
1,2	What would be the preferred simplifications for transporting Union goods by sea?	By using all facilitations given to RSS vessels also for non-RSS vessels. Simply by relying on the trusted procedures of authorised partners and doing system based control rather than transaction based control.
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	How much Union goods are moved by sea (tonnes)?	export 20,000,000 tonnes
2,2	How much unitised Union goods are moved by sea (TEUs)?	
2,3	How much Union goods are moved through non authorised regular services (tonnes/TEUs)?	
2,4	What is the potential to increase Union goods movements by sea if simplified procedures are introduced?	
2,5	What is the labour full time equivalent (FTE) required for handling the PoUS requirements?	
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	Who is requesting the endorsement of PoUS to the competent customs office for departure?	Non-RSS shipments, the exporter by electronic submission of a T2L declaration. RSS shipments no PoUS needed.
3,2	How are goods being authorised to load and depart?	Electronic reporting of the T2L MRN nr via the Port Community System
3,3	What are the problems faced when moving Union goods by sea?	The effort of making a T2L declaration and getting a copy to the importing party in case of non-RSS shipments.
3,4	What documents are being used for PoUS purposes? For each type of document:	Electronic T2L declarations in case of shipment by non-RSS vessels. Commercial invoice stamped by Customs
3.4.1	What percentage is the document type being used?	in case of non-RSS shipments 90% T2L; 10% commercial invoice
3.4.2	How is the documentation collected by the entity concerned?	Paperless Customs & Excise system.
3.4.3	How is PoUS documentation handled by the entity concerned?	Paperless Customs & Excise system.
3.4.4	What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?	Exporter directly or via a Customs broker makes an electronic T2L declaration. Customs can make selection for document inspection; in that case the exporter must present proof of Union status by sending the commercial invoice to Customs.
3.4.5	What are the archiving requirements for the documentation associated with PoUS?	Same as all other Customs declarations, 7 years. Electronic archiving is allowed.
3.4.6	What is the procedure followed by the customs office to endorse the documents?	Paperless Customs & Excise system.

- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* T2L document as pdf attachment by mail
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* For cargo discharged from non-RSS vessels a T2L document must be presented to Customs office. Customs officer then manually clears the summary declaration in the electronic system.
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* see above
- 4** **Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* Yes, shipping lines that received the RSS status. Two procedures, simplified whereby the carrier has the export manifest stamped by Customs office at port of loading to confirm "C" status and super simplified where there is no need to have a manifest stamped.
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* Request to be sent to Customs in the country where the carrier is registered. Audit by Customs, if positive then authorisation is granted. Authorisation is granted for all vessels in a Liner Service.
- 4,3 *Are they allowed to generate electronic manifests?* All shipping lines have to submit an electronic manifest in Belgium (already since 1991)
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* It is mandatory for all incoming vessels
- 4,5 *Are there any shipping companies looking to become authorised consignors?* Those operating a RSS
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* not known
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* Yes because then the presentation of a T2L is not necessary anymore. The C status in the manifest is enough.
- 5** **National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in your MS? Please describe.* Paperless Customs & Excise system. The RSS carrier at port of discharge sends an electronic summary declaration to the Customs system and indicates "C" status for community goods. On export the declarant shipping on RSS vessels does not need to give proof of Union status. For shipment on non-RSS vessels the declarant has to prove union status by T2L or commercial invoice. The non-RSS carrier sends an electronic manifest and indicates "T2L" status for community goods. The importing declarant has to submit the paper T2L to customs.
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* Belgian Customs will follow TAXUD regulations and timing.
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some* Would be useful for non-RSS shipments. Only MRN to be declared in the electronic manifest and no paper to be presented by importing declarant.

- reasons.*
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?*
- 5.5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?*
- 5.6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.*
- 6 e-Manifest:**
- 6.1 *Is there a system to send the manifest data in the port? Please describe the system/s.* Yes, Paperless Customs & Excise system. The carrier at port of discharge sends an electronic summary declaration, CUSCAR message, via the PCS to the Customs system. Within PCS we store the data but not manipulate them, they are directly sent to Customs.
- 6.2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* Purpose for Customs is legal in form of a summary declaration for temporary storage. Data is reused by PCS for operational reasons.
- 6.3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* Shipping agent sends a CUSCAR create and eventually updates if necessary.
- 6.4 *Is there a defined data format to submit the manifest data electronically? Please describe.* CUSCAR D96B <http://plda.fgov.be/nl/documentatie-plda#13.1>
- 6.5 *What do you think of using the manifest data as PoUS in the port of re-entry?* Is in fact already in use in Belgium.
- 6.6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* This would be a simplification.
- 6.7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* See 6,1
- 6.8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* Same CUSCAR version is in use in every port in Belgium. Version is defined by Belgian Customs & Excise
- 6.9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* Is up to TAXUD / MOVE to decide if harmonisation is necessary. For us as PCS it is not necessary
- 6.10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* Yes, is already in place in Belgium
- 6.11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community*

*systems) in your/other MS? Please elaborate.*

**Bilbao Port Authority - Spain**

Item	Survey Question	Response / Comments
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?	Yes, if not solved properly
1,2	What would be the preferred simplifications for transporting Union goods by sea?	Equivalent to other transport modes. The problem by sea is that there are not only union goods on vessel. It is a mixture of union goods /non-union goods
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	How much Union goods are moved by sea (tonnes)?	10,159,000 Tons for the Port of Bilbao in 2012
2,2	How much unitised Union goods are moved by sea (TEUs)?	321,653 TEUs for the Port of Bilbao in 2012
2,3	How much Union goods are moved through non authorised regular services (tonnes/TEUs)?	1,045,258 Tons/9,968 TEUs for the Port of Bilbao in 2012
2,4	What is the potential to increase Union goods movements by sea if simplified procedures are introduced?	Potential traffic for us are tons moved by road in our "competitive" Hinterland and Foreland and even if we know the exact data we know that not all these tons will be transferred to the sea just for a simplification on procedures, let's say we can fight for 15,000,000 Tons
2,5	What is the labour full time equivalent (FTE) required for handling the PoUS requirements?	3%
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	Who is requesting the endorsement of PoUS to the competent customs office for departure?	Customs only
3,2	How are goods being authorised to load and depart?	List of cargo with clearance documents and cargo manifest
3,3	What are the problems faced when moving Union goods by sea?	The only problem is the need for bringing evidence justification of PoUS with paper documents if the shipping line is a non-regular shipping service
3,4	What documents are being used for PoUS purposes? For each type of document:	Those used in every place in Europe under Customs Code: manifest endorsed, invoices endorsed, T2LF, T2L...
3,4.1	What percentage is the document type being used?	Unknown for us. We will ask customs in Bilbao.
3,4.2	How is the documentation collected by the entity concerned?	Paper except for T2L that is electronic
3,4.3	How is PoUS documentation handled by the entity concerned?	Paper except for T2L that is electronic
3,4.4	What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?	No special requisites
3,4.5	What are the archiving requirements for the documentation associated with PoUS?	General rules, 5 years I think. This is not a concern
3,4.6	What is the procedure followed by the customs office to endorse the documents?	Manually processed
3,5	What documents need to be transferred from the port of departure to the port of re-entry?	The above mentioned to PoUS
3,6	What procedure is required to present	Electronically except from some documents that are

- the goods and PoUS at the port of re-entry?* processed manually
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* Electronically
- 4 Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* No
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* I have asked Bilbao Customs. No answer so far
- 4,3 *Are they allowed to generate electronic manifests?* Yes
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* Not a problem, just ask, some trials and that's all. No concerns
- 4,5 *Are there any shipping companies looking to become authorised consignors?* No, as far as we know. Most of our Shipping Lines (except one that goes to Saint Petersburg) are Regular Shipping Lines so that it seems they are happy with their actual status
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* As nobody has required the AC status we are not aware of any difficulties. Looking for clarification from Bilbao Customs
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* As it is stated it seems they are happy with the current status they have. In general we think that they are not aware of the AC status
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in your MS? Please describe.* Single window between Port Authorities/PCSs and Customs for the electronic processing of manifest information
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* No new plans except the possible updating of existing systems to new requirements coming from directive 2010/65 or e-manifest...
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.* Taking into account the system we have, we can cope with the requirements so far defined. But I cannot see advantages for shipping lines because the data requirements will continue to be different from port to port as operational data are not included in DGTAXUD proposal
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?* Same as above
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* We think that there should be an integration ENS and EXS data with the goods flow throughout EU
- 5,6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.* Of course, through integration of PCSs data
- 6 e-Manifest:**
- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* Electronic Single Window using EDIFACT messages IFCSUM/CUSCAR
- 6,2 *What is the actual purpose of the* Both

- manifest data in the port e.g. legal or operational or both?*
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* It is ok here
- 6,4 *Is there a defined data format to submit the manifest data electronically? Please describe.* Yes, as above mentioned
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* A possibility but needs re-engineering. Probably some endorsement, there will be a need to re-define all the overall scenario taking into account Customs
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* It is on line of integrating ENS/EXS, interesting but this is something to ask to Customs Authorities
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* This is exactly our idea
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* It is currently the same for Spanish Ports for the summary declaration therefore we will like to continue as today
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* This is the idea if we want to facilitate procedures to our customers the shipping lines. EU, I guess DGMOVE and DGTAXUD
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* No, so far awaiting news
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* Yes, as above mentioned

**CNS Southampton - UK**

<i>Item</i>	<i>Survey Question</i>	<i>Response / Comments</i>
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	Yes it potentially adds restrictions to the processes and could slow down the movement of freight if it is not implemented in the correct way.
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	Our preference would be that the summary declaration (CUSCAR) can quote the Authorised Consignors registration number and or the MRN for a Non Authorised consignor along with the C status
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	
2,4	<i>What is the potential to increase Union goods movements by sea if simplified procedures are introduced?</i>	
2,5	<i>What is the labour full time equivalent (FTE) required for handling the PoUS requirements?</i>	
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	<i>Who is requesting the endorsement of PoUS to the competent customs office for departure?</i>	We believe it is likely to be the Carrier or the Authorised Consignor
3,2	<i>How are goods being authorised to load and depart?</i>	The Carrier is marking the goods as T2 in the PCS, the Unit on Discharge or Arrival automatically then updates to 'cleared' to allow onward movement
3,3	<i>What are the problems faced when moving Union goods by sea?</i>	Keeping on top of the paper audit trail
3,4	<i>What documents are being used for PoUS purposes? For each type of document:</i>	T2L amongst others
3.4.1	<i>What percentage is the document type being used?</i>	Unknown by us
3.4.2	<i>How is the documentation collected by the entity concerned?</i>	Unknown by us
3.4.3	<i>How is PoUS documentation handled by the entity concerned?</i>	Unknown by us
3.4.4	<i>What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?</i>	Unknown by us
3.4.5	<i>What are the archiving requirements for the documentation associated with PoUS?</i>	Unknown by us
3.4.6	<i>What is the procedure followed by the customs office to endorse the documents?</i>	Unknown by us
3,5	<i>What documents need to be transferred from the port of departure to the port of re-entry?</i>	Believe the actual T2L but other than that unknown by us
3,6	<i>What procedure is required to present the goods and PoUS at the port of re-entry?</i>	Unknown by us
3,7	<i>How is the release of Union goods from the port controlled by customs</i>	In Southampton/Tilbury/London Gateway the PCS shows the Goods at T2 and marks them as Cleared on

	<i>authorities?</i>	Discharge/Arrival
<b>4</b>	<b><i>Authorised consignors for the PoUS:</i></b>	
4,1	<i>Are there any authorised consignors for PoUS operating in the port?</i>	Not known
4,2	<i>What is the process to obtain authorised consignor status for PoUS?</i>	Not known
4,3	<i>Are they allowed to generate electronic manifests?</i>	Only if they are an actual Shipping line
4,4	<i>What is the process to obtain authorisation to submit electronic manifests?</i>	They must be a Shipping line to send a CUSCAR or COPARN to CNS
4,5	<i>Are there any shipping companies looking to become authorised consignors?</i>	Unknown
4,6	<i>What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?</i>	Unknown No View
4,7	<i>Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?</i>	Unknown but suspect they would be able to offer it as a service to the users
<b>5</b>	<b><i>National PoUS system:</i></b>	
5,1	<i>Are there any IT systems for PoUS in your MS? Please describe.</i>	Not to our knowledge
5,2	<i>Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.</i>	Unknown
5,3	<i>Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.</i>	Yes as it will be electronic therefore assisting in the movement and audit process but there are concerns are practical implementation for the messages and system interaction
5.4.1	<i>Are there any suggestions or concerns regarding the creation of this system?</i>	
5,5	<i>Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?</i>	Yes
5,6	<i>Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.</i>	If authorisation could be sent directly to the PCS
<b>6</b>	<b><i>e-Manifest:</i></b>	
6,1	<i>Is there a system to send the manifest data in the port? Please describe the system/s.</i>	Yes the PCS in the UK receives a EDIFACT CUSCAR and COPARN directly from the Carrier
6,2	<i>What is the actual purpose of the manifest data in the port e.g. legal or operational or both?</i>	The manifest serves as a legal and operational purpose as is the Summary Declaration and is used for port operations and covers other statutory body requirements i.e., Port Health, DEFRA etc.
6,3	<i>How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?</i>	Once in the UK
6,4	<i>Is there a defined data format to submit</i>	EDIFACT CUSCAR and COPARN

- the manifest data electronically? Please describe.*
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* Would be a good idea
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* Yes is a good idea
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* No in the UK the e-Manifest would be received too late and therefore the Carrier would have to send two manifests as we would still need a cargo manifest to be provided by the carriers into the Community systems significantly prior to the vessel arrival to ensure the efficiency of the port process remains in place and is not effected and to keep the same timelines as required for the shipping lines and Clearing agents and statutory bodies etc. to complete their processes timely. Based on this the e-Manifest would have to be in addition to the cargo manifest and we need to be sure that the cargo manifest (within the port community system) can still continue to be used for the summary declaration for temporary storage and that it should not be moved to the e-Manifest within a Government system – particularly as UK Customs have advised they do not wish to be involved in business to business processes.
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* Yes if possible, collaboration between PCS
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* Yes if possible, but reality may not PCS/Community users
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* Don't know currently awaiting confirmation from the EU
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* No not in the UK due to collaboration within the PCS systems

**dbh-Germany**

<b>Item</b>	<b>Survey Question</b>	<b>Response / Comments</b>
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	No, we cannot see obstacles. Every simplification would be helpful for the participants. But the effort and the costs have to be in balance
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	In Germany the customs supposes that goods which are arrived at the border have the non-union-status. Simplification could be: An automatic message to the temporary storage system (in Germany ATLAS) should change from non-union-status into union-status. So the participant do not has to present the paper document at the customs. But the control concept of the customs authority may not suffer
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	Information all goods from coast to coast year 2012: •From Germany to the other union states 25,720,570 tons •From the other union states to Germany 61,488,255 tons
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	This information is not evaluable by the Federal Statistic Office
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	This information is not evaluable by the Federal Statistic Office.
2,4	<i>What is the potential to increase Union goods movements by sea if simplified procedures are introduced?</i>	The PoUS will not increase this kind of movement because there are economical reasons to choice a special form of transport. E.g. if transport by truck is more beneficial a participant will prefer this form of transport.
2,5	<i>What is the labour full time equivalent (FTE) required for handling the PoUS requirements?</i>	Not evaluated
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	<i>Who is requesting the endorsement of PoUS to the competent customs office for departure?</i>	The consignor or the exporter of the goods.
3,2	<i>How are goods being authorised to load and depart?</i>	The union status is not relevant for goods which are leaving the EU.
3,3	<i>What are the problems faced when moving Union goods by sea?</i>	To bring the evidence of the union-status by paper stops the process.
3,4	<i>What documents are being used for PoUS purposes? For each type of document:</i>	T2L
3.4.1	<i>What percentage is the document type being used?</i>	This information is not evaluable
3.4.2	<i>How is the documentation collected by the entity concerned?</i>	All data for the T2L have to be collected and entered into a T2L-form. The T2L-form has to be given to the customs; the customs has to authorise (stamp) the form; then the T2L has to be sending to the consignee.
3.4.3	<i>How is PoUS documentation handled by the entity concerned?</i>	The consignee receives the T2L document from the consignor and presents it to customs. The T2L keeps the consignor for documentation
3.4.4	<i>What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?</i>	The requisites and conditions to get endorsement of PoUS from the customs are the presentation of an authorised T2L Document and the temporary storage registration number.
3.4.5	<i>What are the archiving requirements for the documentation associated with PoUS?</i>	§147 German fiscal code: 10 years plus current year.
3.4.6	<i>What is the procedure followed by the</i>	The customs is changing the status within the German

- 3,5 *customs office to endorse the documents?* customs system ATLAS
- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* At the moment the ports or terminals have nothing to do with the documents. The consignor sends the document to the consignee (e.g. T2L). The consignee has to present the document at the customs of the port of re-entry to prove that the goods have union-status.
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* The consignor sends the document to the consignee (e.g. T2L). The consignee has to present the document at the customs of the port of re-entry to improve that the goods have union-status.
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* In Germany the customs supposes that goods which are arrived at the border have non-union-status. Therefore the goods are in temporary storage. In case of the evidence for union status is given by the consignee, the customs switches the status to union-status in the German customs system ATLAS.
- 4 Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* Not at the moment
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* The consignor has to apply for an authorization (Article 324 a CCIP) to get the status authorised consignor.
- 4,3 *Are they allowed to generate electronic manifests?* The electronic Manifest is always generated by the shipping company.
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* The shipping company which will import or export goods via the ports of Bremen, Bremerhaven and Wilhelmshaven are authorised to submit manifests to the PCS (port community system).
- 4,5 *Are there any shipping companies looking to become authorised consignors?* At the moment there are workgroups which are trying to work out the legal framework for the issue AC (authorise consignor). There is no result which could be transferred into the practise. So: no interest.
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* The legal framework is not fixed yet.
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* No information about that
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in the/ your MS? Please describe.* No, there is no IT System in Germany
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* There are no plans in Germany to develop its own system.
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.* Yes, a PoUS System as described by DG TAXUD will be helpful. The proof of the community status with a registration number is easier instead of a paper form.
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?* No, at the moment the stakeholders are waiting for the resolution of commission DG TAXUD
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* Today is not required to declare goods with union-status via ENS and EXS.
- 5,6 *Can you identify any interoperability* No. But the declaration of goods with union-status must

requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.

be announced to the MS as it is done today no change in process, please

**6 e-Manifest:**

- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* Yes. The processes followed in Bremerhaven via PCS of the provider dbh are a little bit different to the processes at the port of Bremen, Wilhelmshaven and Hamburg, because the port of Bremerhaven is a “free-zone-port”:
- Main- or Feeder-Carrier deliver cargo into the free-zone of Bremerhaven
  - Afterwards the cargo leave landward (e.g. per truck, rail, barge).
- There is a preliminary summary declaration 24 hour before discharge which is generated through the import manifest of the carrier. A number (ATB) is assigned to the import manifest. When the terminal confirms discharge, the summary declaration is considered final. In the port of Bremen, Bremerhaven and Wilhelmshaven the PCS offers the participants to use the BIP (Business Import Platform) for receiving and processing manifest data. This data is the base for the declaration to the customs and the announcements to the terminals and other participants of the PCS. In the port of Hamburg it is nearly the same; there the system within the PCS of Hamburg is named IMP (import message platform).
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* Both: legal temporary storage at the customs  
Operational: discharge-order to the terminal  
Status of the process of handling for the involved participants
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* Today the shipping companies can send manifest data as often as they want. The PCS makes sure that just the relevant data will be processed. If there is a manifest send with no changes the PCS will accept this data but will not process it.
- 6,4 *Is there a defined data format to submit the manifest data electronically? Please describe.* Yes. IFTMCS\_Implementation\_Guide\_v1.9.2\_en.pdf.
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* The German ports are using today an EDIFACT message (IFTMCS) to provide the necessary information for the Summary -goods. This message is nowadays send via interfaces for further processing to German Port Communications Systems (PCS). Within PCS is creating according to specifications the valid Summary declarations. This is today an existing process which could be used for the transfer of an additional sign for the PoUS-status.  
The additional Information should be controlled by the existing customs control concept.
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* It will help to simplify the process. The document does not have to present at the customs office and so the process will not be stopped.
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* At the moment the manifest is already used for legal and operational processes in the PCS.

- |      |  |  |
|------|--|--|
| 6,8  | <i>Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?</i>  | Today it is already harmonised between the ports of Bremen, Bremerhaven, Wilhelmshaven and Hamburg. The provider of the PCS had developed the IFTMCS-Guideline together to make the use of manifest easier for the shipping companies. |
| 6,9  | <i>Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?</i> | This would be difficult because at least in between the consents of the ports of Germany for using the harmonised manifest the PCS (e.g. Hamburg, Bremen) has few different requirements in fulfilling the processes.                  |
| 6,10 | <i>Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?</i>  | Yes, at the moment just FAL-Form 2 (e-Cargo manifest).   |
| 6,11 | <i>Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.</i>  | No. the e-Manifest must contain the same information as today (see attached guideline).  |

## Global Maritime Agency-Greece

<b>Item</b>	<b>Survey Question</b>	<b>Response / Comments</b>
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	The requirements for proving a cargo is of EU origin are quite time & money consuming since in case of any delay of documentation to be submitted to the customs authorities, then storages & demurrages occur. So, yes the present requirements should be definitely simplified up to the point of not being an obstacle for transporting goods by sea and be preferred instead of road/train/air transportation.
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	The best way to handle in a simplified way the procedures, would be to proceed with cargo release electronically in the customs systems (since T2L issued or status ‘C’ manifest) so presentation of the delivery order would only be required.
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	2,280,336 tons at Piraeus Port 2013
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	142,521 TEUS at Piraeus Port 2013
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	N/A in Piraeus port
2,4	<i>What is the potential to increase Union goods movements by sea if simplified procedures are introduced?</i>	Possibly there would be a potential benefit for all parties involved under a common procedure to accept and promote the electronic application which will be a competitive Action Plan for the Interoperability of the PoUS advantage for all stakeholders.
2,5	<i>What is the labour full time equivalent (FTE) required for handling the PoUS requirements?</i>	Time required is estimated 1 hour per certificate approximately.
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	<i>Who is requesting the endorsement of</i>	The customs office is being presented the commercial

- PoUS to the competent customs office for departure?*
- 3,2 *How are goods being authorised to load and depart?* invoice + packing list + delivery note proving the European origin of the cargo.
- 3,3 *What are the problems faced when moving Union goods by sea?* The commercial docs are being stamped, and T2L is also being stamped by customs or processed electronically.
- 3,4 *What documents are being used for PoUS purposes? For each type of document:* Transport by sea could be delayed by numerous causes, such as diverse weather conditions, mechanical problems, strikes at ports, delay in sending relevant documentation and as a result having storages/demurrages/penalty clauses.
- 3.4.1 *What percentage is the document type being used?* Bill of lading + commercial invoice + T2L/status ‘‘C’’+ delivery note. In case of cargo value less than Euro 10.000 no need of T2L issuance for the export shipments ex Piraeus port.
- 3.4.2 *How is the documentation collected by the entity concerned?* All docs, always used, submitted to customs authorities.
- 3.4.3 *How is PoUS documentation handled by the entity concerned?* Via e-mail or post or courier.
- 3.4.4 *What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?* As far as shippers/forwarders/customs brokers concerned, they submit relevant documents to the customs authorities in order to accept the European origin of the goods.
- 3.4.5 *What are the archiving requirements for the documentation associated with PoUS?* The party presenting the relevant docs must be duly authorized by the customer/consignee in order to be able to endorse
- 3.4.6 *What is the procedure followed by the customs office to endorse the documents?* According to the Greek laws / ISO system applied, records of paperwork of commercial docs must be kept for min 3 years, while financial records must be kept from min 5 years up to 7 years.
- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* Customs officers control all documents to be under the lawful conditions, as VAT notes to be registered in VIES system, verify required authorization letters and proceed with confirming the European origin of cargo.
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* The T2L, the commercial invoice and definitely the original bill of lading, if required.
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* All above mentioned documents must have been collected and presented to the customs authorities together with delivery order.
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* They must be submitted the T2L document and all docs must be in accordance and prove that cargo is of EU origin.
- 4 Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* Customs Authorities - AEO companies
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* An AEO Certificate Customs Simplifications / Security and Safety issued to any authorized economic operator established in the Community who fulfils the criteria of customs compliance, appropriate record-keeping standards, financial solvency, and maintain appropriate security and safety standards and who wants to benefit from all AEO benefits. So, a company must undertake and audit where following data is gathered & examined.
- 4,3 *Are they allowed to generate electronic manifests?* All companies that are shipping lines or agents of shipping lines are allowed to generate electronic manifest.
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* The shipping company must submit EORI no. in the GSIS system (General Secretariat of Information Systems, [http://www.gsis.gr/gsis/info/gsis\\_site/index.html](http://www.gsis.gr/gsis/info/gsis_site/index.html) ) and then obtains username + password in order to enter the

- 4,5 *Are there any shipping companies looking to become authorised consignors?* e-manifest upon each vessel's arrival. Several companies would like to obtain the AEO certificate in order to enjoy all relevant benefits and have a more reliable profile in the market.
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* In order to speed up the processing of applications, customs authorities should use, wherever possible, information they already hold on AEO applicants, reducing the time needed for pre-audit. This will include information from:
- previous applications for customs authorisations;
  - information which has already been communicated to the customs authority;
  - customs audits;
  - customs procedures used/declarations made by the applicant;
  - self-assessment carried out by the applicant before submitting the application;
  - existing standards held by the applicant
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* It should be noted here that an AEO Certificate is issued to the applicant and not to his clients. Therefore, benefits can be used by the AEO only. This is a general principle for all types of operators in the international supply chain. The AEO benefits, dependant on the type of the certificate, are summarized below:
- Fewer physical and documents-based controls
  - Priority treatment of consignments if selected for control
  - Choice of the place of controls
  - Easier admittance to customs simplifications
  - Reduced data set for summary declarations
  - Prior notification
  - Improved relations with customs
  - Recognised as a secure and safe business partner
  - Mutual recognition
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in the/ your MS? Please describe.* In our MS, ICISnet (Integrated Customs Information System) is the National electronic platform for customs procedures, supporting ECS-export control system, EMCS-excise movement and control system, ICS/ENS declaratives, import control system, TARIC, Transit(NCTS-TRI-ATA). Access is granted to all stakeholders with usernames and codes, in order to perform customs transactions.
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* The Multi-annual Strategic Plan MASP for electronic customs has already been part of the programming in Greece and – as a MS – our country has an obligation to implement same, according to time schedule, until end of 2017. Upon departure of EU origin goods, the cargo description data and details will be electronically transferred for T2L issuance. In that way the destination customs authorities will be able to receive the T2L document and proceed with the authentication. Above mentioned functions have been materialized but have not yet been implemented.
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for* The PoUS system will be of use when goods are leaving and re-enter the European Union, proving the Union

- simplifying the movement of Union goods by sea? Please describe some reasons.*
- status of cargoes. Via the Central Repository the proof of Union status info will be automatically retrieved when required, so this will simplify the sea transport and save time, especially for AEO certificate holders. All input/export processes will be supported by PoUS.
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?* It would be ideal to have a system that will automatically process the proof of EU origin request, by checking of all required data and fields and validating if all results positive otherwise rejection will occur. Endorsement will take fewer time and all transactions will speed up for all stakeholders benefit
- 5.5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* AEO-importers and AEO-exporters are automatically entitled to submit summary declarations with a reduced set of data elements. The reduced data-set is shown in Table 5 of Annex 30A of CCIP. AEO-carriers, AEO-freight forwarders and AEO-customs agents may use this benefit only for their clients who are holders of AEO Certificate – Security and Safety or of AEO Certificate – Customs Simplifications/Security and Safety.
- 5.6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.*
- 6 e-Manifest:**
- 6.1 *Is there a system to send the manifest data in the port? Please describe the system/s.* The system is based on EDI/XML messages exchanged between shipping lines and customs authorities via GSIS national network system (General Secretariat of Information Systems, [http://www.gsis.gr/gsis/info/gsis\\_site/index.html](http://www.gsis.gr/gsis/info/gsis_site/index.html)). Users are mandatory to obtain user name/password for being authorized to enter the GSIS system.
- 6.2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* The e-manifest secures the transactions being legal and speeds up the procedure and saves tons of paper.
- 6.3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* The e-Manifest is being submitted one time at Customs Authorities via GSIS system (General Secretariat of Information Systems, [http://www.gsis.gr/gsis/info/gsis\\_site/index.html](http://www.gsis.gr/gsis/info/gsis_site/index.html)) automatically, and one XML copy at Port Authorities via e-mail from the user at least 24 hours after vessel called the port.
- 6.4 *Is there a defined data format to submit the manifest data electronically? Please describe.* The manifest format is based on ICISnet (Integrated Customs Information System) platform and all users enter the required data directly on ICISnet system or upload the information extracted from their local software.
- 6.5 *What do you think of using the manifest data as PoUS in the port of re-entry?* That would be time/money saving since there will be no need to present documentation to customs authorities, the delivery order will suffice.
- 6.6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* Above described scenario would be the ideal one, since delivery order would be the only document required to be presented to the customs
- 6.7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please* Having assured the European origin of a cargo, then it would save a lot of time and trouble.

- describe the purposes suggested.*
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* This would be the role of the European Community committees and directives in co-operation with the customs authorities of each country.
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* This would be the role of the European Community committees and directives in co-operation with the customs authorities of each country and IT experts, all those roles co-ordinated.
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* E-Manifest has already been implemented in Greek customs since December 2013. Greece being a member of ESPO (European Sea Ports Organisation) and WCO (World Customs Organisation), supports the common format of e-manifest for all members and the Single Window tool, enabling the IT systems of all stakeholders to co-operate harmonized.
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* Since e-manifest already in use, there are interoperability requirements met and satisfied in order to correspond to the NSW parameters. Additionally the interoperability between all MS systems would support trade transactions

**Intereuropa - Slovenia**

<b>Item</b>	<b>Survey Question</b>	<b>Response / Comments</b>
<b>1</b>	<b><i>Advantages of simplified procedures for Proof of Union Status (PoUS):</i></b>	
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	Yes, because still a lot of paper based operations are required in moving goods around Europe and especially in relation to internal sea transport – between two Member States ports.
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	To reduce number of requested documents and the use of electronic communication in the entire logistics chain.
<b>2</b>	<b><i>Quantitative measures of transporting Union goods by sea:</i></b>	
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	Our port does not follow the statistics per Union and non-Union goods. All together 18 million tons were moved through Port of Koper. Inbound volume has reached 12.03 million tons and is mostly generated from non-EU markets. The outbound volume reached 9.97 million tons and was generated mostly by MS.
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	The Port of Koper handled over 600,000 TEUs in 2013 and achieved a historical record. As mentioned above they do not have the evidence for Union goods separately. The port handled 282,826 TEUs in export and almost the entire volume belongs to Member states (including empty containers). On the other hand 317,615 TEUs were handled in the import side (almost all full containers) and mainly from non-EU markets.
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	No data provided by the port.
2,4	<i>What is the potential to increase Union goods movements by sea if simplified procedures are introduced?</i>	It is difficult to predict, because the Port of Koper is mostly used as entrance or exit port for overseas markets. According to some discussion within local port community the increase for Union goods movements should not be of important volume.
2,5	<i>What is the labour full time equivalent (FTE) required for handling the PoUS requirements?</i>	The FTE required for handling the PoUS differ from requested operations and type of goods. For a regular import business the requested time is less than 1 hour, meanwhile for an export business it can take longer. This question should be analysed through the project sub-activity.
<b>3</b>	<b><i>Existing practices followed for the PoUS (non-regular shipping services):</i></b>	
3,1	<i>Who is requesting the endorsement of PoUS to the competent customs office for departure?</i>	The forwarding agent is responsible for the endorsement of PoUS by the local customs office. When the Union goods leave the EU the port forwarding agent asks for export customs procedure. When the EU goods continue the transport within the EU the T2L is endorsed by local customs office.
3,2	<i>How are goods being authorised to load and depart?</i>	The goods can leave the port once the T2L document is endorsed or export customs procedure has been performed by the forwarding agent. Furthermore, the electronic disposition has to be sent to the port for goods/container loading on the vessel. The ship agent has to prepare and send ECS file to the customs office.

- 3,3 *What are the problems faced when moving Union goods by sea?* No special problems are faced by port forwarding agents. Anyhow the entire process shall be speeded up by introduction of e-communication. This process would require additional investments in IT tools and programmes.
- 3,4 *What documents are being used for PoUS purposes? For each type of document:* T2L, simplified T2L and invoices with statement.
- 3.4.1 *What percentage is the document type being used?* No available data. Perhaps the EU Customs has some official data but same are not known to us.
- 3.4.2 *How is the documentation collected by the entity concerned?* The port forwarding agent gets the T2L document from the client by post or directly through the driver or with ship-post. The T2L is hand-over to the local customs office by the agent directly.
- 3.4.3 *How is PoUS documentation handled by the entity concerned?* The port forwarding agent receives T2L (handed over to him by the customer or some other entity in physical form) or fulfils one and hands it over to the local customs office for endorsement.
- 3.4.4 *What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?* T2L must have enclosed one of the documents that proof the EU status (invoices...).
- 3.4.5 *What are the archiving requirements for the documentation associated with PoUS?* All documents must be archived for 10 years.
- 3.4.6 *What is the procedure followed by the customs office to endorse the documents?* Physical presentation of documents that proofs the EU status with fulfilled T2L document.
- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* Usually following documents are sent: T2L, B/L, Invoice, Packing list and certificates (if issued due to the goods type).
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* The port forwarding agent needs following documents to organize further transport from Port of Koper. T2L, B/L, Invoice, Packing list and certificates (if issued due to the goods type).
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* After the presentation of endorsed T2L, goods can be released.
- 4 *Authorised consignors for the PoUS:***
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* Intereuropa has a status for simplified customs procedure at Koper.
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* One should apply request on local customs authorities and if he is established as a trustful entity, Customs grant simplified procedure. (there are different simplified procedures and one can decide which one is most proper for him )
- 4,3 *Are they allowed to generate electronic manifests?* It is not clear about which e-manifest we talk. It is possible to send the cargo e-manifest to customs office and the shipping agent can send vessel's e-Manifest to the customs office – this procedure is not in use as it is in a testing/developing phase.
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* The forwarding agent or shipping agent must ask local customs office for authorisation. Usually the agent can obtain it after checking process and within one week. Special user id and login are assigned to each agent.
- 4,5 *Are there any shipping companies looking to become authorised* For time being this is not the trend at Koper. It shall be further explored during the project activity.

- consignors?*
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* The conditions are the same as for port forwarding agents – see answer/description under point d/2
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* Should be further explored under project activity by planned survey among shipping companies.
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in the/ your MS? Please describe.* No IT systems in use for handling documents as PoUS – T2L has to be personally presented at customs office and stamped by the customs.
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* Presently we do not have information that such system is under development. Customs office in Koper is developing the platform for e-manifest.
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.* Yes, we think it's very helpful in the simplification of the movements of the Union goods by sea, but we are not familiar with the development of the DG TAXUD details. Anyway we support any simplification.
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?* We believe that developing such a system is not very demanding. All one need is possibility to enclose a PDF file(s) to messages that are exchanged between customs and agents.
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* YES.
- 5,6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.* The data from T2L or export customs declaration are already inserted in electronic order we have to send to the Port of Koper. We presume this will be necessary also in the future as these are completely independent systems. Hope something might be simplified by the introduction of national Single Window, but the elaboration process is in the initial stage.
- 6 e-Manifest:**
- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* The ship agent and port forwarding agent must send electronic order (disposition) to the Port of Koper for ordering each manipulation of the goods. Data from the manifest such as container no., goods description, weight, volume etc. are used. Manifested data are separately sent also to customs office, police, inspections etc.
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* Data sent to the Port of Koper have just operation purpose, because separately we must send manifests to customs office and these data have legal purposes.
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* Manifested data are used several times – firstly the customs office is advised by ICS or ECS file, than disposition for manipulations is sent to the Port of Koper, the shipping agent send data to the Police and to National maritime administration office, to phyto-sanitary or health inspectors etc. Hope the national Single Window will improve the process.
- 6,4 *Is there a defined data format to submit* It is still under development phase, thus the local port

- the manifest data electronically? Please describe.*
- community does not use it in every day operational process. It will be a structured message which will be sent to the customs office and to the national maritime administration office. The agent should receive replay such as a status message.
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* It might be used if we consider the logistics or operation point of view, but the legal point of view should be analysed, as it has deeper consequences on the entire transport process.
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* PoUS MRN can provide all necessary info about shipment status as this system works successfully on SAD level.
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* YES – e-Manifest can be used as a summary declaration of temporary storage, but this is only for goods which are under customs status. But here we are talking about EU status goods which do not succumb to summary declaration.
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* Perhaps it might be possible, but different systems are in use by local port community around EU ports. The customs office, National maritime administration office and Port of Koper are defining the data which must be used in declaring the goods and ordering the work process to the port
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* Perhaps it might be possible, but still a lot of different systems are in use by local communities. The best way would be to elaborate the harmonisation between National maritime administration offices and local customs offices. The transformation/translation mechanisms such as IT interfaces might be the solution to unify the communication process.
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* Yes, the e-manifest is included in the national development process for establishing the National Single Window, but at this stage it is not defined how and to whom the e-manifest should be sent. Two options are elaborated under ANNA project and national NEO project. The first one provides the option of sending one electronic file to the national Single Window from where the customs office will receive the e-manifest; and the second one provides the option of two-way directions where the agent would send two separate files to the National administration office (through NSW) and to the Customs office (two almost the same e-files with structured content).
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* Perhaps this will be developed by the national Single Window, if we will be able to send one electronic “message” to a NSW and from there all parties such as Port of Koper, Police, Customs office etc. will receive needed data for their use.

**MCP plc, MSC UK, HMRC, DfT – UK (Compiled by MCP plc)**

**Item Survey Question**

**1 Advantages of simplified procedures for Proof of Union Status (PoUS):**

1,1 *Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?* As it currently stands and in the absence of any further clarification on a phased implementation or the suggested use of different types of manifest for operational, summary and fiscal declaration, yes. All major UK ports have the benefit of their respective Port Community System (PCS) providing a front end interface which facilitates the submission of compliant declarations (Presentation and Summary) as required by Regulation (EEC) 2913/92. This HMRC approved procedure constitutes a declaration for third-country as well as EU consignments.

1,2 *What would be the preferred simplifications for transporting Union goods by sea?* Continued use of existing declaration procedures including retention of the simplified C status, augmented by PCS validation of Authorised Consignor (AC) and/or Authorised Economic Operator (AEO) status and the inclusion of the Movement Reference Number (MRN) for other operators. A pre-requisite must be the elimination of member states claiming 'National Requirements' thus providing a level-playing field for all intra-EU movements.

**2 Quantitative measures of transporting Union goods by sea:**

2,1 *How much Union goods are moved by sea (tonnes)?* In 2012, 198.8 million tonnes of traffic travelled between the UK major ports and EU countries (41 per cent of major port traffic). Of this, 53.7 million tonnes of freight passed to and from the Netherlands, making the Netherlands the busiest trading partner with the UK. This may be in part due to cargo initially travelling to Rotterdam and continuing on to other countries.

2,2 *How much unitised Union goods are moved by sea (TEUs)?* Of the 20.8 million units handled, 3.6 million units were trade vehicles and other Ro-Ro freight and 11.6 million units were main freight. Of the main freight units, 41 per cent were lo-lo containers, the remaining 6.9 million units were Ro-Ro main freight, weighing 88.8 million tonnes. Just over half of these were in the form of road goods vehicles. These figures represents a breakdown of major UK port's total import/export unitised traffic by cargo category (EU and non-EU) and although EU traffic accounts for 41 per cent of traffic caution should be applied if extrapolating this figure against all types of freight units e.g. the majority of lo-lo containers were travelling between UK major ports and foreign countries. In 2012, 4.4 million lo-lo units (7.4 TEUs) travelled between UK major ports and foreign ports, with a total weight of 51.6 million tonnes.

2,3 *How much Union goods are moved through non authorised regular services (tonnes/TEUs)?* Transporting units through roll-on/roll-off was the primary method of transporting units between the UK major ports and Europe, with 75 per cent of main freight units being Ro-Ro units. It is anticipated that 90 per cent plus of lo-lo units are moved on non-authorised services.

2,4 *What is the potential to increase Union goods movements by sea if simplified procedures are introduced?* In theory any increase would be governed by a significant modal shift based on cost and efficiency (JIT) rather than improved simplified procedures per se. Main freight units

- travelling between all UK ports and foreign ports (deep sea and short sea) equates to 9.6 million units. Of this short sea accounts for 7 million units, with deep sea at 2.6 million whereas main freight units travelling through the Channel Tunnel peaked in 2012 at 1.5 million after three years of continued growth.
- 2,5 *What is the labour full time equivalent (FTE) required for handling the PoUS requirements?* It is generally perceived to be very labour intensive to establish PoUS, as a quantitative measure MSC UK quotes current FTE handling as 0.8 for imports and 5.10 for exports. MSC UK estimates 300,000 TEUs (excl. transhipments) are exported from UK to all EU and non-EU destinations on their services. All figures are approximate.
- 3 Existing practices followed for the PoUS (non-regular shipping services):**
- 3,1 *Who is requesting the endorsement of PoUS to the competent customs office for departure?* As both an AC and AEO MSC UK require PoUS evidence from their customers as part of their general terms and conditions. Circumstantial evidence appears to indicate that most carriers operate similarly.
- 3,2 *How are goods being authorised to load and depart?* Primarily through established and approved PCS functionality (C status) where operated. Of the 4.4 million lo-lo units handled by UK major ports in 2012, 3.2 million were processed through MCP's Destin8 PCS and of these 9.3 per cent declared as EU unitised cargo.
- 3,3 *What are the problems faced when moving Union goods by sea?* Currently a raft of issues which are primarily caused by different regulatory interpretations amongst member states and unless these are resolved by or through the UCC, implemented and consistently applied these are unlikely to improve.
- 3,4 *What documents are being used for PoUS purposes? For each type of document:* T2L/e-T2L/T2LF and « C » Status Manifests
- 3,4.1 *What percentage is the document type being used?* Mainly C-Status Manifests
- 3,4.2 *How is the documentation collected by the entity concerned?* Manual processes usually resulting in digital documentation being stored for audit purposes.
- 3,4.3 *How is PoUS documentation handled by the entity concerned?* As above
- 3,4.4 *What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?* Internal processes based on Article 317 (EC/2454/93 (Art 314b to 324f))
- 3,4.5 *What are the archiving requirements for the documentation associated with PoUS?* Currently 6 years in the UK although other legislation (proposed or otherwise) seem to indicate a possible 10 year requirement for electronic documentation.
- 3,4.6 *What is the procedure followed by the customs office to endorse the documents?* As per HMRC Trade Tariff in general but pre-authenticated T2L's extensively used
- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* Nothing if AC/AEO (Evidence maintained for audit control), otherwise standard T2L process
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* Licensed C-Status manifests (not accepted in Greece, only T2L's!!)
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* C-Status manifests generate automatic clearance and Customs release via PCS.
- 4 Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* Yes (although only a minority)
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* HMRC Application for comprehensive guarantee and other simplifications Form C1343

- 4,3 *Are they allowed to generate electronic manifests?* Yes if the receiving member state agrees.
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* Carriers using PCS and/or submitting CUSCAR/COPARN via a PCS are authorised for UK electronic manifesting.
- 4,5 *Are there any shipping companies looking to become authorised consignors?* Yes (on the increase)
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* Continuing legislative changes, uncertainties on UCC impact and timescales involved, conditions should be eased to validate continued compliance.
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* Yes, generally perceived to remove the need for extensive documentation and T2L messaging to/from customers as well as providing an opportunity for improved customer service.
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in the/ your MS? Please describe.* The PCS where operational is generally perceived as pseudo-PoUS where C-Status manifests are used for presentation and summary declaration purposes by approved carriers.
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* Not defined for the UK at this stage.
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.* Any system that is wholly based on electronic data interchange (EDI) would be of general benefit to the trade as it should, in theory, introduce a level playing field. Any new system or legislative requirement should seek to make use of existing EDI practices combining operational with fiscal requirements and not seek to disengage the B2B elements by focusing on the latter.
- 5,4.1 *Are there any suggestions or concerns regarding the creation of this system?* It must be a single system adhered to by all member states. Equally it should define and provide clear benefits to those carriers that operate under AC/AEO status i.e. if not authorised then mandate use of T2L!
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* Not sure if that is the case as currently interpreted but if so, yes that would reduce the overhead of monitoring STC movements in particular.
- 5,6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.* Yes interoperability has clear advantages not least in the reduction of manual input through use of standard EDI messages. Again there must be clearly defined standards and common message implementation throughout EU.
- 6 e-Manifest:**
- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* Yes, all major UK ports make extensive use of Port Community Systems.
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* Yes, all operational aspects as well as Customs and Other Government Agencies and Statutory bodies are catered for through the use of standard EDIFACT messages e.g. CUSCAR, CUSDEC, CUSREP etc.
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* Once, the PCS extracts data and disseminate to all interested parties and key stakeholders.
- 6,4 *Is there a defined data format to submit the manifest data electronically? Please* EDIFACT CUSCAR and COPARN messages.

- describe.
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* Yes, collect once and re-use many times - interoperability has clear advantages not least in the reduction of manual input through use of standard EDI messages. While some carriers are already taking advantage of this 'potential' again there must be clearly defined standards and common message implementation throughout EU.
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* The MRN would be required to validate C-Status for non AC/AEO operators in any EDI manifesting environment. There may be initial issues with generating and exchanging the MRN between stakeholders but once that process can be relied upon it will provide significant benefits (learn from the ENS/UCR experiences)
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* Only if a merger of the perceived e-Manifest purpose and the current cargo manifests is achievable i.e. the former must not be allowed to impact on the B2B purposes of the cargo manifests in terms of timely submission. Failure of timely submission will have significant adverse impact on existing practice where the cargo manifest is already accepted for Presentation and Summary Declaration to Customs and Other Government agencies. UK Customs and the DfT have already stated that they do not wish to be involved in the B2B process and existing practice and systems should be maintained and retained wherever sustainable within legislative requirements.
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* The Commission and other executive agencies (DG TAXUD/MOVE) must continue to take a leading role whilst maintaining extensive consultation with trade - do not re-invent the wheel!
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* Yes, a standard harmonised e-version across all member states is the only medium to long-term viable option. In the interim, given the legislative dead-lines, reality and conventional wisdom dictates a potential short-term (?) solution being provided by PCS providers viz. transformation/translation.
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* No definitive information available for the UK at this stage. Early indications were that the e-Manifest did not form part of the reporting directive.
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* Not in the UK as all PCS providers operate in a competitive environment. That being said, UK PCS providers have a long standing collaborative spirit that ensures our mutual customers and third-party software suppliers' benefits from the use of harmonised message and interface specifications. This element has played a substantial and key role in the UK being an early adopter and at the leading edge of automation and extensive use of PCS based ITC within its major ports in particular and the transportation industry in general.

**Riga Port Authority – Latvia**

<b>Item</b>	<b>Survey Question</b>	<b>Response / Comments</b>
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?	We are consider.
1,2	What would be the preferred simplifications for transporting Union goods by sea?	If we know, that the ship shipping only between EU waterways
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	How much Union goods are moved by sea (tonnes)?	
2,2	How much unitised Union goods are moved by sea (TEUs)?	
2,3	How much Union goods are moved through non authorised regular services (tonnes/TEUs)?	
2,4	What is the potential to increase Union goods movements by sea if simplified procedures are introduced?	
2,5	What is the labour full time equivalent (FTE) required for handling the PoUS requirements?	
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	Who is requesting the endorsement of PoUS to the competent customs office for departure?	Ship agent
3,2	How are goods being authorised to load and depart?	Managed by cargo agent, ship agent and authorised by customs, food and veterinary service
3,3	What are the problems faced when moving Union goods by sea?	Sometimes customs request additional documents, to confirm that goods are from Union
3,4	What documents are being used for PoUS purposes? For each type of document:	
3.4.1	What percentage is the document type being used?	100% cargo manifest, load and unload list and sometimes invoices
3.4.2	How is the documentation collected by the entity concerned?	attached *.pdf or *.jpg in national SafeSeaNet
3.4.3	How is PoUS documentation handled by the entity concerned?	attached *.pdf or *.jpg in national SafeSeaNet
3.4.4	What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?	approvals are in national SSN
3.4.5	What are the archiving requirements for the documentation associated with PoUS?	5 years
3.4.6	What is the procedure followed by the customs office to endorse the documents?	need approval from custom in national SSN or/and e-customs
3,5	What documents need to be transferred from the port of departure to the port of re-entry?	we haven't exceptions and we need all documents, that is requested by law
3,6	What procedure is required to present the goods and PoUS at the port of re-entry?	the same procedure like entry
3,7	How is the release of Union goods from	by custom approval in nSSN, then Port give approval for

*the port controlled by customs departure authorities?*

**4 Authorised consignors for the PoUS:**

- 4,1 *Are there any authorised consignors for PoUS operating in the port?* no
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* this process is very difficult and no one company cannot provide all requirements
- 4,3 *Are they allowed to generate electronic manifests?* yes
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?* need access to national SSN
- 4,5 *Are there any shipping companies looking to become authorised consignors?* lot of companies
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?* this process is very difficult and no one company cannot provide all requirements
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?* yes

**5 National PoUS system:**

- 5,1 *Are there any IT systems for PoUS in the/ your MS? Please describe.* only national SSN (soon will be SKLOIS)
- 5,2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.* no
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.* we think, BlueBelt project will be simplify the movement of Union goods
- 5,4.1 *Are there any suggestions or concerns regarding the creation of this system?* Maybe it is possible in SKLOIS, but we are not sure about the need it.
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?* It is not necessary
- 5,6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.* SW; PCS; e-customs

**6 e-Manifest:**

- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* now in national SafeSeaNet, and future plan is connect to PCS
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* both, also for statistic
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* 1x SSN; all responsible authorities receive through nSSN
- 6,4 *Is there a defined data format to submit* not jet, but we try to define via Anna and SKLOIS

- the manifest data electronically? Please describe.* projects
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?*
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* it helps link data between different IS (SSN and e-customs)
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* yes, we agree
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* yes, Coast Guard
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?* Yes obligate. All MS together need define the harmonisation of data.
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?* yes
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.* yes, PCS, e-customs

**TIBA – Spain**

<b>Item</b>	<b>Survey Question</b>	<b>Response / Comments</b>
<b>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</b>		
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	We wouldn't say that is an obstacle as we have automated the whole process trying to avoid handling intervention. We use e-T2L with commercial invoice, DA500 if wine or spirits were shipped and customs clearance authorisation.
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	The goal should be to work on a paperless system for Union goods. Thus, to implement simplifications in all Intra-community movements will be an advance.
<b>2 Quantitative measures of transporting Union goods by sea:</b>		
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	Already analysed in the document prepared by Valenciaport Foundation
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	Already analysed in the document prepared by Valenciaport Foundation
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	Already analysed in the document prepared by Valenciaport Foundation
2,4	<i>What is the potential to increase Union goods movements by sea if simplified procedures are introduced?</i>	There's no doubt that each improvement in terms of efficiency or simplification would be an added value for the customers to choose sea transportations instead of any alternative mode. However, there are additional inconvenient as carrier's closing time procedures which currently means to load the container minimum 48 hours prior to ship. It's difficult to quantify the potential but for sure will be.
2,5	<i>What is the labour full time equivalent (FTE) required for handling the PoUS requirements?</i>	One fully dedicated person to make e-T2L (8h) taking into consideration that the average time to produce each one is 5 minutes, would make around 85-100 e-T2L per day
<b>3 Existing practices followed for the PoUS (non-regular shipping services):</b>		
3,1	<i>Who is requesting the endorsement of PoUS to the competent customs office for departure?</i>	Already explained in the document prepared by Valenciaport Foundation
3,2	<i>How are goods being authorised to load and depart?</i>	Already explained in the document prepared by Valenciaport Foundation
3,3	<i>What are the problems faced when moving Union goods by sea?</i>	In addition of the document prepared by Valenciaport Foundation, it should be considered as a problem the closing time the all carriers demand to ship the Union goods on time. Another disadvantage is the transit time. Although most of destinations are reached in less than a week, compared with the road transportation is longer. This difference should be equalled with cheaper rates and more efficient procedures.
3,4	<i>What documents are being used for PoUS purposes? For each type of document:</i>	The documents usually asked are: commercial invoice and single customs clearance authorisation (unless shipper has a global one), e-T2L. If wine or spirits have been shipped, DA500 document is required by customs authorities at the loading port.
3,4.1	<i>What percentage is the document type being used?</i>	Shipper produces the commercial invoice plus packing list (and DA500 if it is a winery / producer) whose are sent to the freight forwarder/customs broker.
3,4.2	<i>How is the documentation collected by the entity concerned?</i>	FF / CB produces e-T2L attaching the commercial invoice (and DA500) via EDI to customs authorities at the
3,4.3	<i>How is PoUS documentation handled by the entity concerned?</i>	
3,4.4	<i>What are the requisites and conditions for the entity presenting the request for</i>	

- endorsement of PoUS?*
- 3.4.5 *What are the archiving requirements for the documentation associated with PoUS?*
- 3.4.6 *What is the procedure followed by the customs office to endorse the documents?*
- 3.5 *What documents need to be transferred from the port of departure to the port of re-entry?*
- 3.6 *What procedure is required to present the goods and PoUS at the port of re-entry?*
- 3.7 *How is the release of Union goods from the port controlled by customs authorities?*
- 4 Authorised consignors for the PoUS:**
- 4.1 *Are there any authorised consignors for PoUS operating in the port?*
- 4.2 *What is the process to obtain authorised consignor status for PoUS?*
- 4.3 *Are they allowed to generate electronic manifests?*
- 4.4 *What is the process to obtain authorisation to submit electronic manifests?*
- 4.5 *Are there any shipping companies looking to become authorised consignors?*
- 4.6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?*
- 4.7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?*
- 5 National PoUS system:**
- 5.1 *Are there any IT systems for PoUS in the/ your MS? Please describe.*
- 5.2 *Are there any plans or strategies to have a system in operation as indicated in the MASP by your MS? Please describe.*
- 5.3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.*
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?*
- 5.5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?*
- 5.6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community loading port.*
- § The process is longer when an “orange” answer is received. That answer means that customs authorities may require any document verification. However is usually the customs broker who follows the customs inspector to know what he/she needs since many times there is a lack of response which may cause a short shipment.

systems)? Please elaborate.

**6 e-Manifest:**

- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.*
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?*
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?*
- 6,4 *Is there a defined data format to submit the manifest data electronically? Please describe.*
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?*
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?*
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.*
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?*
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?*
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?*
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.*

**Valenciaport Foundation, Maersk Spain, MSC Spain, Port Authority of Valencia, Spanish Customs & Excise – Spain (Compiled by Valenciaport Foundation)**

<b>1</b>	<b><i>Survey Question</i></b>	<b><i>Response / Comments</i></b>
<b><i>1 Advantages of simplified procedures for Proof of Union Status (PoUS):</i></b>		
1,1	<i>Do you consider the requirement of PoUS as an obstacle to transporting Union goods by sea?</i>	In general the option is that current requirements of PoUS are not an important obstacle to transporting Union goods by sea, although there are still opportunities to improve the process, like achieving a harmonised environment in all Member States. Since the introduction of the procedures to present the T2L by electronic means in Spain, the process of submitting the T2L document and its endorsement has been simplified to a significant extent.
1,2	<i>What would be the preferred simplifications for transporting Union goods by sea?</i>	The proposed simplifications introduced by the PoUS system and the e-Manifest are seen as a step forward of the recently introduced simplifications in Spain. The use of the e-Manifest as a mechanism to verify the PoUS for authorised and non-authorised consignors will allow the immediate release of Union goods at arrival at the port and the PoUS system will remove the need that the original T2L document accompanies the goods, creating a true paperless environment for Union goods. Simplifying the process for shipping lines to become an authorised consignor is also an important advantage that is seen with interest by shipping lines handling this type of traffic.
<b><i>2 Quantitative measures of transporting Union goods by sea:</i></b>		
2,1	<i>How much Union goods are moved by sea (tonnes)?</i>	The overall trade of Spain with the rest of the EU Member States (covering all modes of transport) have been increasing since 2009 and in 2013 the outbound volume was 83 million tonnes, while inbound flows have been decreasing since 2008 and in 2013 seems to be stabilized in 68 million tonnes, being lower than outbound flows since 2011. Analysing the share of these flows moved in maritime transport we see that it has been declining from a 38% reached in 1995 down to a 23% in 2009 and in 2013 the modal share was 27% for outbound movements, while for inbound flows the share has also been declining from 47% reached in 1995 down to a minimum of 28% reached in 2013.
2,2	<i>How much unitised Union goods are moved by sea (TEUs)?</i>	During the study, it has not been found any statistic that provides this type of information in Spain. This situation encourages requesting “Puertos del Estado” as the body in charge to elaborate the port statistics of the Spanish Port System the possibility to include this new indicator in the benefit of the Motorways of the Sea. Having consulted this information to the Port Authority of Valencia, it has provided the following figures: 267 thousands TEUs were moved in 2012 and 315 thousands TEUs in 2013. More than half of this traffic were moved within Spanish ports (mainly with the Canary Islands) and the other countries in the volume ranking were with Italy, Greece, France, Portugal, United Kingdom and Germany.
2,3	<i>How much Union goods are moved through non authorised regular services (tonnes/TEUs)?</i>	During the study, it has not been found any statistic that provides this information in Spain. However, this information has been also considered too much specific and punctual to articulate a specific indicator for this information. In general terms, it could be assumed that the majority of intra-community containerised transport will be made through non authorised regular services,

- while the majority of Ro-Ro transport will be made through authorised regular services.
- 2,4 *What is the potential to increase Union goods movements by sea if simplified procedures are introduced?* Comparing the historical data presented before, we found that in 1995 the share of goods moved by sea was on the range of 38-47% and that this share has decreased to a significant extent. Clearly it should be a potential to increase of current share to reach the figures achieved before, which means almost duplicating the current intra-community volumes transported by sea. In the case of food sector, the potential to increase the outbound flows is even greater as the actual share is really very low (6%).
- 2,5 *What is the labour full time equivalent (FTE) required for handling the PoUS requirements?* This question is really difficult to answer as it depends on the volumes of Union goods being handled and the procedures followed by each company. Even requesting this information to individual companies they found a lot of difficulties to answer this question as there is not a person exclusively dedicated to this task and it is not internally measured.
- 3 Existing practices followed for the PoUS (non-regular shipping services):**
- 3,1 *Who is requesting the endorsement of PoUS to the competent customs office for departure?* There are two main actors involved in the request of endorsement of the PoUS, the shipper (or its customs broker/freight forwarder) and the shipping line (or its agent). In the case the shipping line prepares the request for endorsement of the PoUS, it will require to receive the commercial invoice from the shipper as an evidence stating clearly that the goods are Union goods and that the place of destination of the goods is within the EU.
- 3,2 *How are goods being authorised to load and depart?* In the case that a physical T2L or shipping company's manifest is used, then the paper documents have to be provided to the customs border police before loading by the shipping line or its agent in order to obtain the authorisation to embark. If no proof is presented the goods/containers may not be authorised for loading or the shipping company can be fined. In the case that an electronic T2L is used, there is, in several Spanish Port Community Systems, an electronic paperless procedure for containers or loading units that automatically checks the authorisation to embark by verifying the loading list (which is sent in an electronic structured message to the PCS) with the electronic endorsements of the T2L (which are received to the PCS from the Spanish Customs System). In the case of authorised consignors, several Spanish Port Community Systems have also the possibility to declare which containers or loading units are of Union status in the loading list to authorise its embarkment.
- 3,3 *What are the problems faced when moving Union goods by sea?* Nowadays, the customs procedure to move Union goods by sea in Spain has been simplified to a great extent. The main problem now is a lack of harmonization of these procedures in different Member States. The new improvements expected to be introduced by the PoUS system, Blue Belt and e-manifest are clearly going in this direction and both freight forwarders and shipping lines see clear benefits on these initiatives. Some problems manifested during the interviews are the possibility that the container is retained at the port by customs for inspection, even if it is carrying Union goods, as well as the lack of understanding of some shippers and consignees (that are still using an original paper T2L for the proof of Union Status even when no paper is required) of the simplified procedures. In this later cases, the paper T2L has to travel at the port of re-entry

to release the goods. Other problem identified at the arrival is that customs are requesting that any element that proves the Union status needs to be digitalised in a pdf format and sent it through the customs electronic office website, even when this proof has been generated by an authorised consignor in the port of departure. Only when this proof is received and checked, the container and the goods are released by customs. Although this process is able to be automated in Spain through the electronic T2L functionalities provided by the Spanish Customs, the introduction of the e-manifest and the PoUS system will facilitate this verification process to a great extent. For movements between the Spain and Canary Islands an export and an import declaration has to be lodged with the same information. This process is in the process of creating simplification measures by the Spanish Customs Department that will be tested in B2MoS.

- 3.4 *What documents are being used for PoUS purposes? For each type of document:* The documents that are used to proof the Union status are the endorsed commercial invoice, the endorsed T2L, the electronic T2L, the endorsed shipping company's manifest and the electronic manifest as defined in article 324e of CCIP.
- 3.4.1 *What percentage is the document type being used?* Shippers can prepare a T2L document for the PoUS directly or through its customs broker/freight forwarder and ask for endorsement to customs. In this case they can choose to follow the traditional paper procedure for the endorsement or to use the electronic procedure (offering more advantages as they are able to get faster endorsements by electronic means). When the T2L is prepared by the shipper or the customs broker/freight forwarder it needs to archive the associated commercial invoice for a period of at least two years. Shippers can also ask the shipping line or its agent to prepare the PoUS in the cases they are offering this service.
- 3.4.2 *How is the documentation collected by the entity concerned?* Shipping lines or its agencies that are authorised consignors need to receive the commercial invoice from the shipper to prepare by itself the T2L document which will be self-endorsed or to prepare the manifest to be exchanged by electronic means if they are authorised to do so, according to article 324e of CCIP.
- 3.4.3 *How is PoUS documentation handled by the entity concerned?* Commercial invoices need to be archived for a period of at least two years and they are usually received and archived in pdf format. In some specific cases, the shipper is willing to prepare and endorse the T2L even when the shipping line is offering the simplified procedure as an authorised consignor.
- 3.4.4 *What are the requisites and conditions for the entity presenting the request for endorsement of PoUS?* Shipping lines or its agencies which are not authorised consignors need to receive the endorsed T2L or the commercial invoice from the shipper. In the case they receive the commercial invoice they will prepare the T2L to be endorsed by customs, being able to choose to follow the traditional paper procedure for the endorsement of each individual T2L, the electronic T2L for automatic endorsement, or the traditional procedure for the endorsement of the shipping company's manifest. In several cases, the shipping line chooses to request the endorsement of the shipping company's manifest when this process requires less effort and time than to present individual electronic T2Ls.
- 3.4.5 *What are the archiving requirements for the documentation associated with PoUS?* When the T2L or the shipping company's manifest is prepared by the shipping line or its agent, it needs to archive the associated commercial invoices for a period of at least two years. The use of other documents like the CMR and other transport
- 3.4.6 *What is the procedure followed by the customs office to endorse the documents?*

- document is very rarely used.
- 3,5 *What documents need to be transferred from the port of departure to the port of re-entry?* When the customs is physically endorsing the T2L or the shipping company's manifest, these documents need to be physically transferred from the port of departure to the port of re-entry of the Union goods. When it is used an electronic T2L or an electronic manifest as defined in article 324e of CCIP, it is sufficient to send the pdf of this document by e-mail from the port of departure to the port of re-entry.
- 3,6 *What procedure is required to present the goods and PoUS at the port of re-entry?* In a Spanish port of re-entry for Union goods, it is possible to present the PoUS following one of these two procedures:  
 1. Scan and digitalise the documents (if they are in paper) and send the digitalised documents to the electronic office website of Customs. In this case, a customs officer will review the documentation received and authorise the release of goods.  
 2. Fill the data for the re-entry of Union goods (using the functionality provided by the electronic T2L) attaching the digitalised documents and submit the electronic form to Customs. In this case, the procedure to release the goods is automated and it is not required the intervention of a customs officer unless a no risk is detected by the system.
- 3,7 *How is the release of Union goods from the port controlled by customs authorities?* Once the Union goods are released they can leave the port following a paperless and automated procedure if the port gates are prepared accordingly. If this is not the case, a document providing the clearance of goods has to be presented to the customs cross border police. This document can be downloaded from the customs electronic office website.
- 4 Authorised consignors for the PoUS:**
- 4,1 *Are there any authorised consignors for PoUS operating in the port?* The specific conditions that a shipping line shall meet to obtain this authorisation have not been identified in the survey but articles 324a and 373 of the CCIP establish the requirements to obtain the authorisation.
- 4,2 *What is the process to obtain authorised consignor status for PoUS?* During the survey, it has been identified one shipping company interested in obtain the authorisation of becoming authorised consignors and generating electronic manifests and it is assessing the collaboration in B2MoS to identify the conditions and problems faced to become an authorised consignor.
- 4,3 *Are they allowed to generate electronic manifests?* Once the expected simplifications derived from Blue Belt and the e-manifest will be implemented there are clear advantages for shipping companies become authorised consignors as, apparently, they will not be required to request the endorsement of any proof of Union Status and they will only require to control and archive the commercial invoices received from its clients; there will not be any requirement to transfer any document from the port of departure to the port of re-entry and it will be sufficient to declare which goods are of Union Status in the e-manifest without the need to include any document reference. However, it will need to be clarified in each Member State what will be required to be presented when the customs officers are willing to audit and trace the procedure followed by the shipping company, in case of any doubt of the Union status of any particular good.
- 4,4 *What is the process to obtain authorisation to submit electronic manifests?*
- 4,5 *Are there any shipping companies looking to become authorised consignors?*
- 4,6 *What are the difficulties faced by these companies to become authorised consignors? What conditions should be reviewed to simplify the process of becoming an authorised consignor?*
- 4,7 *Do shipping companies see advantages in being authorised consignors once the expected simplifications are implemented?*
- 5 National PoUS system:**
- 5,1 *Are there any IT systems for PoUS in the /your MS? Please describe.* As it has already been pointed out in previous questions of the survey, in Spain there is already a National PoUS system named eT2L. This National PoUS introduced in Spain is already able to
- 5,2 *Are there any plans or strategies*

- to have a system in operation as indicated in the MASP by your MS? Please describe.*
- 5,3 *Do you think that a PoUS system as described by DG TAXUD is helpful for simplifying the movement of Union goods by sea? Please describe some reasons.*
- 5.4.1 *Are there any suggestions or concerns regarding the creation of this system?*
- 5,5 *Do you find it useful that the introduction of the PoUS system will waive the requirements to present the ENS and EXS declarations for goods of Union status?*
- 5,6 *Can you identify any interoperability requirements of the PoUS system with other systems (i.e. port community systems)? Please elaborate.*
- be connected with the Spanish Port Community Systems through the existing module named Customs Traceability. This connectivity allows to control the embarkment of containers and other units automatically from the loading list avoiding a lot of paperwork.
- The eT2L system has been benchmarked against the new system proposed by DG TAXUD and many similarities have been found, but also there are also some differences that will need to be reviewed and adjusted during the period of implementation until 2017.
- The introduction of a PoUS system as described by DG TAXUD is perceived particularly relevant as it will harmonise and introduce an electronic procedure in all Member States, as well as it will simplify to a significant extent the way that the PoUS is verified for inbound flows at the customs of re-entry. In terms of waiving the requirements to present an ENS when the vessel is calling at a third country port or to present an EXS when the Union goods are transhipped in a third country port, it is perceived that this simplification will be rather difficult to be introduced by DG TAXUD but, in the case it were considered, it will simplify definitely the movement of Union goods by sea as it will remove duplicate notification obligations.
- The results of the benchmarking between the eT2L and the PoUS systems have produced the following results. In terms of functionality and considering the outbound flow, the transaction IEP01 Endorsement Request is equivalent to the message T2LexpedicionV2Ent in the eT2L system. However, in the eT2L system the request for endorsement requires the submission of a pdf digitalised version of documents (usually commercial invoices) as evidences of the Union status of the goods. This pdf digitalised documents are provided as attachments to the request, using messages named T2LanexosV1Ent. When the last annex is signalled in the declaration process, the Spanish PoUS creates the endorsement of the electronic PoUS request. The submission of evidences as attachments is not foreseen in the system proposed by DG TAXUD. In the case that a centralised system is being build and this functionality is not provided some alternative mechanisms will need to be designed to allow presenting digitalised copies of the evidences to customs without the need to send the paper documents. The transactions IEP02 Request Rejected and IEP03 Endorsement Response are also supported through the messages T2LexpedicionV2Sal and T2LanexosV1Sal. However there are some relevant differences between these response messages. While the Spanish version assigns verification channel (green, orange or red) subject to a risk analysis mechanism and a Secure Verification Code additionally to the MRN, the IEP03 and IEP03 messages only supports the possibilities of Endorsed, Endorsement Rejected and Registered and only assigns the MRN. In the inbound flows, the introduction of the transactions IEP06 Proof Query and IEP07 Response to Proof Query will remove the need to use the transactions T2LrecepccionV1Ent, T2LanexosV1Ent and, possibly jointly with the introduction of the e-manifest, also the transaction T2LdatadoV1Ent. In terms of the data elements considered in the PoUS system compared with the existing eT2L there are a lot of similarities. It is remarkable to see that the Consignee is not requested in the Endorsement

Request message and there is not possibility to inform about the VIN numbers in the case of transportation of manufactured vehicles.

**6 e-Manifest:**

- 6,1 *Is there a system to send the manifest data in the port? Please describe the system/s.* In the case of Spain there is already a manifest data system, named COMPAS, working since 1995 which allows shipping companies or their agents to lodge through a single message the summary declaration for temporary storage used for customs purposes and the arrival port manifest (equivalent to the FAL Form 2) for calculating the port taxes.
- 6,2 *What is the actual purpose of the manifest data in the port e.g. legal or operational or both?* The manifest data system is also used to allow shipping companies or their agents to lodge through a single message the departure customs manifest used by customs to control the effective departure of goods from the customs territory of the Union and the departure port manifest (equivalent to the FAL Form 2) for calculating also the port taxes.
- 6,3 *How many times is the manifest data submitted by the shipping company / shipping agency and to whom? Could this process be improved?* This manifest data system follows the principle of a Single Window as the information is presented only once into a single point of entry and, afterwards, it is distributed to all concerned administrations. The system is regulated through national legislation since 1995.
- 6,4 *Is there a defined data format to submit the manifest data electronically? Please describe.* Current manifest data formats are based on EDIFACT messages. The message implementation guide for the shipping company to send the manifest data is a subset of the IFCSUM message. This message is internally transformed by the Port Authority to a subset of the CUSCAR message for the data to be sent to the Spanish Customs authorities.
- 6,5 *What do you think of using the manifest data as PoUS in the port of re-entry?* At the time of conducting this survey (February-April 2014) it is expected that the e-manifest regulation will be introduced and enter into force in June 2015. Taking into account the draft published for this regulation, the easiest way to introduce the e-manifest in Spain would be to update the data included in the existing manifest data system. However this approach will hinder a secondary goal of introducing a harmonized e-manifest message for all Member States.
- 6,6 *What do you think of providing the Movement Reference Number (MRN) as the way to provide PoUS when required by customs authorities instead of paper documentation?* The decision on how to implement the e-manifest and if it will be included in the National Single Window established by Directive 2010/65/EU is not yet taken by the involved bodies in Spain and a decision is required to be taken urgently in order to prepare the business community and their applications to comply with any new requirements before the deadline of June 2015.
- 6,7 *Should the e-Manifest be used for other purposes, for example, as a summary declaration of temporary storage? Please describe the purposes suggested.* In the case of defining and use a new harmonised format for the e-manifest (i.e. the GOVCBR message suggested by the ANNA action), this new format should include at least the necessary data elements to be able to be used as a Summary Declaration for Temporary Storage. A reengineering process for the calculation of port taxes will also be required to be introduced by the Spanish Port Authorities. If this requirement is not achieved, then it could be possible that two transactions will be required instead of a single transaction that it is required today, one for the e-manifest and a second one for the summary declaration for temporary storage and the port taxes, implying that shipping companies will need to present the same manifest data twice.
- 6,8 *Should the data included in an e-Manifest be the same in all ports in your MS? Who should take/is taking the role of defining the data to be included in the e-Manifest?* The summary declaration for temporary storage is a very important element for the well-functioning of Spanish port community systems and it shall be preserved the possibility that
- 6,9 *Should the format of the e-Manifest be harmonised across all MS? Who should take/is taking the role of defining the harmonisation? Should other formats for the e-Manifest be allowed provided there is a transformation/translation mechanism?*
- 6,10 *Is the e-Manifest included in the National Single Window established by the Directive 2010/65/EU in your MS?*
- 6,11 *Do you envisage any interoperability requirements of the e-Manifest with other systems (i.e. port community systems) in your/other MS? Please elaborate.*

Spanish port community systems are able to continue to use this data as they are today.