



**TREATY SERIES 2019**  
**No. 2**

**Convention on centralised customs clearance concerning the  
allocation of national collection costs retained when traditional own  
resources are made available to the EU budget**

Done at Brussels on 10 March 2009

Ireland's notification of the completion of the procedures necessary for the entry into  
force of this Agreement deposited on 16 June 2017

Entered into force on 16 January 2019

## II

*(Information)*

## INFORMATION FROM EUROPEAN UNION INSTITUTIONS AND BODIES

## COUNCIL

## CONVENTION

**on centralised customs clearance concerning the allocation of national collection costs retained when traditional own resources are made available to the EU budget**

(2009/C 92/01)

THE CONTRACTING PARTIES, Member States of the European Union:

HAVING REGARD to Council Decision No 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (hereinafter referred to as the Decision),

CONSIDERING Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing the abovementioned Decision on own resources (hereinafter referred to as the Regulation),

CONSIDERING that centralised clearance, and other simplifications of customs formalities, within the meaning of Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (hereinafter referred to as the Modernised Customs Code) may help create conditions favourable to trade,

CONSIDERING that the Single Authorisation as defined by Article 1(13) of Commission Regulation (EC) No 2454/93 provides the same benefits for the period until the Modernised Customs Code has become applicable,

CONSIDERING the Council's statement of 25 June 2007 on the sharing of duty collection costs, on VAT and on statistics under the centralised clearance system and the statement of the Council and the Commission of 25 June 2007 on the evaluation of the functioning of the centralised clearance system,

TAKING ACCOUNT of Articles 17 and 120 of the Modernised Customs Code which respectively provide for the recognition of the validity of decisions taken by customs authorities throughout the Community, and stipulate the conclusive force of the results of verifications throughout the territory of the Community,

WHEREAS:

- (1) The management of centralised clearance, which may be combined with simplifications of customs formalities, where goods are declared for free circulation in a Member State but presented to customs in another Member State implies administrative expenditure in both Member States. That justifies a partial redistribution of the collection costs which are retained when traditional own resources are made available to the Community budget in accordance with the Regulation.

- (2) That redistribution, carried out by the Contracting Party where the customs declaration is lodged for the benefit of the Contracting Party where the goods are presented, corresponds to a total of 50 % of the retained collection costs.
- (3) Smooth implementation of the redistribution of collection costs requires the adoption of specific procedures in the form of a Convention between the Contracting Parties.
- (4) This Convention is to be applied by the Contracting Parties in accordance with their national laws and procedures,

HAVE AGREED AS FOLLOWS:

CHAPTER I  
SCOPE AND DEFINITIONS

*Article 1*

1. This Convention defines the procedures for the redistribution of collection costs when own resources are made available to the EU budget, which shall be followed by the Contracting Parties in case of centralised clearance as defined by Article 106 of the Modernised Customs Code, where goods are declared for release for free circulation in a Member State but presented to customs in another Member State.

2. The procedures referred to in paragraph 1 shall also apply when the concept of centralised clearance is combined with simplifications established under the Modernised Customs Code.

3. The procedures referred to in paragraph 1 shall also apply to the Single Authorisation as defined by Article 1(13) of Commission Regulation (EC) No 2454/93, for release for free circulation.

*Article 2*

For the purposes of this Convention, the following definitions shall apply:

- (a) 'authorisation' means any authorisation issued by the customs authorities which allows the release of goods for free circulation at the customs office responsible for the place where the authorisation holder is established, irrespective of the customs office where the goods are presented;
- (b) 'authorising customs authorities' means the customs authorities of the participating Member State which allow the release of the goods for free circulation at the customs office responsible for the place where the authorisation holder is

established, irrespective of the customs office where the goods are presented;

- (c) 'assisting customs authorities' means the customs authorities of the participating Member State which assist the authorising customs authorities in the supervision of the procedure and the release of the goods;
- (d) 'import duties' means customs duties payable on the importation of goods;
- (e) 'collection costs' means the amounts which the Member States are authorised to retain in accordance with Article 2(3) of the Decision or a corresponding provision of any other subsequent decision which may replace it.

CHAPTER II  
DETERMINATION AND REDISTRIBUTION OF COLLECTION COSTS

*Article 3*

1. The Member State of the authorising customs authorities shall notify the Member State of the Assisting Customs Authorities, by electronic or, where not available, any other appropriate means, of the relevant information concerning the amount of collection costs to be redistributed.

2. The assisting customs authorities shall communicate to the authorising customs authorities:

- (a) the name and address of the authority competent for receiving the information under paragraph 1;
- (b) the references of the bank account into which the amount of collection costs to be redistributed shall be paid.

3. The relevant information referred to in paragraph 1 is the following:

- (a) the identification of the authorisation;
- (b) the date on which the amount of established own resources is credited in accordance with Articles 9 and 10 of the Regulation;
- (c) the amount of own resources made available, taking into account possible repayment or post-clearance recovery of import duties;
- (d) the amount of collection costs retained.

#### Article 4

The amount of the collection costs to be redistributed by the Member State of the authorising customs authorities to the Member State of the assisting customs authorities shall be equal to fifty per cent (50 %) of the amount of the collection costs retained.

#### Article 5

1. The payment of the amount referred to in Article 4 shall be made in the month during which the amount of established own resources is credited in accordance with Articles 9 and 10 of the Regulation.

2. Interest on arrears shall be charged on the amount referred to in paragraph 1 from the date of expiry of the prescribed period until the date of payment.

The rate of interest on arrears shall be the interest rate applied by the European Central Bank to its most recent main refinancing operation carried out before the first calendar day of the half-year in question (the reference rate), plus two percentage points.

For a Member State of the authorising customs authorities which is not participating in the third stage of economic and monetary union, the reference rate referred to above shall be the equivalent rate set by its national central bank. In that case, the reference rate in force on the first calendar day of the half-year in question shall apply for the following six months.

### CHAPTER III

#### DISPUTE SETTLEMENT

#### Article 6

Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be

resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.

### CHAPTER IV

#### IMPLEMENTATION AND FINAL PROVISIONS

#### Article 7

1. The Secretary-General of the Council of the European Union shall act as depositary of this Convention.

2. The Member States of the European Union may become Contracting Parties to this Convention by lodging with the Secretary-General of the Council of the European Union an instrument of ratification, acceptance, approval or accession, once the internal procedures required for the adoption of this Convention have been completed.

3. This Convention shall enter into force ninety days after the last signatory Member State has declared that it has completed all the internal procedures necessary for its adoption. In the meantime, however, any Member State which has completed those procedures may declare that it will apply the Convention in its relations with those Member States which have made the same declaration, with regard to the provisions concerned by this Convention.

4. All administrative arrangements between Member States concerning the redistribution of amounts of collection costs in situations within the scope of this Convention shall be superseded by the provisions of this Convention as from its date of application between the Member States concerned.

#### Article 8

1. Amendments to this Convention may be proposed by any Contracting Party, in particular when a Contracting Party faces serious budgetary losses due to the application of this Convention. Any proposed amendment shall be sent to the depositary referred to in Article 7 who shall communicate it to the Contracting Parties.

2. Amendments shall be adopted by common agreement by the Contracting Parties.

3. Amendments adopted in accordance with paragraph 2 shall come into force in accordance with Article 7.

#### Article 9

This Convention shall be reviewed by the Contracting Parties at the latest three years after the date of application of the Modernised Customs Code and if necessary may be amended on the basis of that review in accordance with Article 8.

*Article 10*

1. Any Contracting Party may denounce this Convention by so notifying the Secretary-General of the Council of the European Union.

2. Denunciation shall take effect 90 days after the date of receipt by the Secretary-General of the notification of the denunciation.

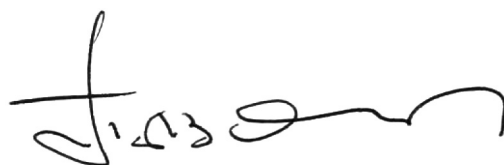
In witness whereof, the undersigned Plenipotentiaries have hereunto set their hands.

Done at Brussels on the tenth day of March in the year two thousand and nine in a single original in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovene, Spanish and Swedish languages, each text being equally authentic, the original being deposited in the archives of the General Secretariat of the Council of the European Union.

Voor de regering van het Koninkrijk België  
Pour le gouvernement du Royaume de Belgique  
Für die Regierung des Königreichs Belgien



За правителството на Република България



Za vládu České republiky



For regeringen for Kongeriget Danmark



Für die Regierung der Bundesrepublik Deutschland



Eesti Vabariigi valitsuse nimel



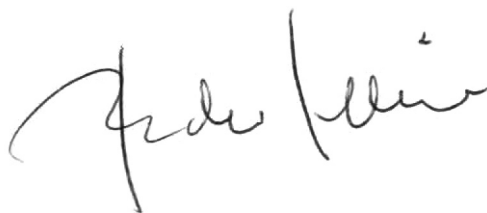
Thar ceann Rialtas na hÉireann  
For the Government of Ireland



Για την Κυβέρνηση της Ελληνικής Δημοκρατίας



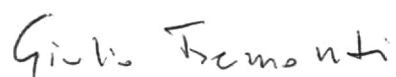
Por el Gobierno del Reino de España



Pour le gouvernement de la République française



Per il governo della Repubblica italiana



Για την Κυβέρνηση της Κυπριακής Δημοκρατίας





Latvijas Republikas valdības vārdā



Lietuvos Respublikos Vyriausybės vardu



Pour le gouvernement du Grand-Duché de Luxembourg



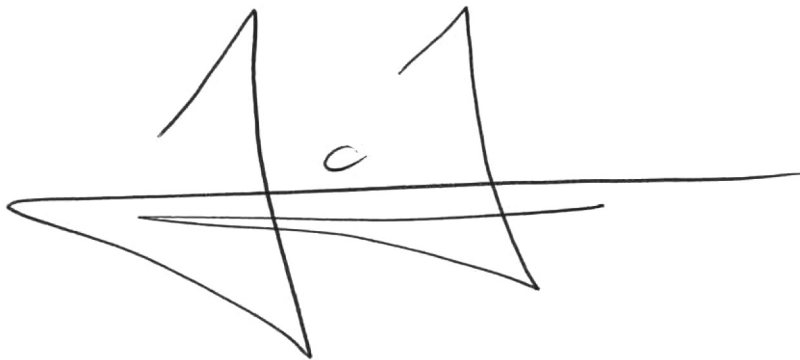
A Magyar Köztársaság kormánya részéről



Ghall-Gvern ta' Malta

A handwritten signature in black ink, appearing to be 'Ghall-Gvern ta' Malta', written in a cursive style.

Voor de regering van het Koninkrijk der Nederlanden

A handwritten signature in black ink, consisting of a large, stylized 'V' and 'R' with a horizontal line through them, representing the Dutch Government.

Für die Regierung der Republik Österreich

A handwritten signature in black ink, appearing to be 'Für die Regierung der Republik Österreich', written in a cursive style.

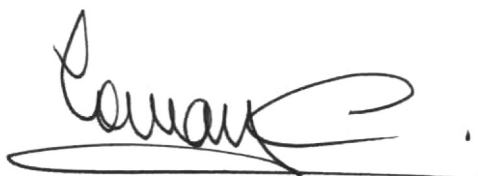
W imieniu Rządu Rzeczypospolitej Polskiej

A handwritten signature in black ink, appearing to be 'W imieniu Rządu Rzeczypospolitej Polskiej', written in a cursive style.

Pelo Governo da República Portuguesa



Pentru Guvernul României



Za vlado Republike Slovenije



Za vládu Slovenskej republiky



Suomen hallituksen puolesta  
På finska regeringens vägnar



På svenska regeringens vägnar



For the Government of the United Kingdom of Great Britain and Northern Ireland



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