

3. Member States may maintain unchanged the value in national currency of the amount determined in euro if, at the time of the annual adjustment, the conversion of that amount, leads to an alteration of less than 5 % in the value expressed in national currency.

Member States may round upwards or downwards to the nearest decimal point the sum arrived at after conversion.

## TITLE II

### FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

#### CHAPTER 1

#### *Common Customs Tariff and tariff classification of goods*

##### Section 1

#### **Management of tariff quotas**

##### *Article 49*

#### **General rules on the uniform management of tariff quotas**

(Article 56(4) of the Code)

1. Tariff quotas opened in accordance with Union legislation referring to the method of administration in this article and in Articles 50 to 54 of this Regulation shall be managed in accordance with the chronological order of dates of acceptance of customs declarations for release for free circulation.

2. Each tariff quota is identified in the Union legislation by an order number that facilitates its management.

3. For the purposes of this Section, declarations for release for free circulation accepted by the customs authorities on 1, 2 or 3 January shall be regarded as being accepted on 3 January of the same year. However, where one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January of that year.

4. For the purposes of this Section, working days shall mean days which are not public holidays for the Union institutions in Brussels.

##### *Article 50*

#### **Responsibilities of the customs authorities of the Member States for the uniform management of tariff quotas**

(Article 56(4) of the Code)

1. The customs authorities shall examine whether a request to benefit from a tariff quota made by the declarant in a customs declaration for release for free circulation is valid in accordance with the Union legislation opening the tariff quota.

2. Where a customs declaration for release for free circulation containing a valid request by the declarant to benefit from a tariff quota is accepted and all the supporting documents required for the granting of the tariff quota have been provided to the customs authorities, the customs authorities shall transmit that request to the Commission without delay specifying the date of acceptance of the customs declaration and the exact amount for which the request is made.

##### *Article 51*

#### **Allocation of quantities under tariff quotas**

(Article 56(4) of the Code)

1. The Commission shall make allocations on working days. However, the Commission may decide not to allocate quantities on a given working day provided that the competent authorities of the Member States have been informed in advance.

2. Quantities under tariff quotas may not be allocated earlier than on the second working day after the date of acceptance of the customs declaration in which the declarant made the request to benefit from the tariff quota.

Any allocation by the Commission shall take into account all unanswered requests to benefit from tariff quotas based on customs declarations accepted up to and including the second previous working day to the day of the allocation, and which the customs authorities have transmitted to the system referred to in Article 54 of this Regulation.

3. For each tariff quota, the Commission shall allocate quantities on the basis of requests to benefit from that tariff quota received by it following the chronological order of the dates of acceptance of the relevant customs declarations, and to the extent that the remaining balance of the tariff quota so permits.

4. Where on an allocation day, the sum of quantities of all requests to benefit from a tariff quota which relate to declarations accepted on the same date are greater than the remaining balance of the tariff quota, the Commission shall allocate quantities in respect of those requests on a pro rata basis with respect to the requested quantities.

5. Where a new tariff quota is opened, the Commission shall not allocate quantities under that tariff quota before the 11th working day following the date of publication of the Union act opening that tariff quota.

#### Article 52

##### **Cancellation of requests and returns of unused allocated quantities under tariff quotas**

(Article 56(4) of the Code)

1. Customs authorities shall immediately return to the electronic system referred to in Article 54 of this Regulation any quantity that has been erroneously allocated. However the obligation to return shall not apply where an erroneous allocation representing a customs debt of less than EUR 10 is discovered after the first month following the end of the period of validity of the tariff quota concerned.

2. Where the customs authorities invalidate a customs declaration in respect of goods which are the subject of a request to benefit from a tariff quota before the Commission has allocated the requested quantity, the customs authorities shall cancel the entire request to benefit from the tariff quota.

Where the Commission has already allocated the requested quantity on the basis of an invalidated customs declaration, the customs authority shall immediately return the allocated quantity to the electronic system referred to in Article 54 of this Regulation.

#### Article 53

##### **Critical status of tariff quotas**

(Article 56(4) of the Code)

1. For the purposes of Article 153 of Delegated Regulation (EU) 2015/2446, a tariff quota shall be considered critical as soon as 90 % of the complete volume of the tariff quota has been used.

2. By way of derogation from paragraph 1, a tariff quota shall be considered critical from the date of its opening in any of the following cases:

- (a) the tariff quota is opened for less than 3 months;
- (b) tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question ('equivalent tariff quotas') have not been opened in the previous 2 years;
- (c) an equivalent tariff quota opened in the previous 2 years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.

3. A tariff quota whose sole purpose is the application of either a safeguard measure or a measure resulting from a suspension of concessions as provided for in Regulation (EU) No 654/2014 of the European Parliament and of the Council <sup>(1)</sup> shall be considered as critical as soon as 90 % of the complete volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous 2 years.

<sup>(1)</sup> Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and the enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 (OJ L 189, 27.6.2014, p. 50).

*Article 54***Electronic system relating to the management of tariff quotas**

(Articles 16(1) and 56(4) of the Code)

1. For the management of tariff quotas, an electronic system set up for those purposes pursuant to Article 16(1) of the Code shall be used for:
  - (a) the exchange of information between the customs authorities and the Commission pertaining to requests to benefit from and returns on tariff quotas and to the status of tariff quotas and the storage of that information;
  - (b) the management by the Commission of the requests to benefit from and returns on tariff quotas;
  - (c) the exchange of information between the customs authorities and the Commission relating to the allocation of quantities under tariff quotas and the storage of that information;
  - (d) the recording of any further event or act which may affect the original drawings or returns on tariff quotas or their allocation.
2. The Commission shall make available the information related to the allocation results through that system.

*Section 2***Surveillance of the release for free circulation or the export of goods***Article 55***General rules on surveillance of the release for free circulation or the export of goods**

(Article 56(5) of the Code)

1. Where the Commission lays down a requirement that certain goods shall be subject to surveillance at release for free circulation or at export, it shall inform the customs authorities of the CN codes of those goods and of the data necessary for the purposes of the surveillance, in due time before the surveillance requirement becomes applicable.

The list of data which may be required by the Commission for the purposes of surveillance is laid down in Annex 21-01.

2. Where goods have been made subject to surveillance at release for free circulation or at export, the customs authorities shall provide the Commission with data on customs declarations for the relevant procedure at least once a week.

Where the goods are released in accordance with Article 194(1) of the Code, the customs authorities shall provide the Commission with the data without delay.

3. The Commission shall only disclose the data referred in paragraph 1 provided by the customs authorities in aggregated form and only to users authorised in accordance with Article 56(2) of this Regulation.

4. Where goods are placed under a customs procedure on the basis of a simplified declaration as referred to in Article 166 of the Code or by entry in the declarant's records as referred to in Article 182 of the Code, and the data required by the Commission were not available at the time when the goods were released in accordance with Article 194(1) of the Code, the customs authorities shall provide the Commission with that information without delay after receiving the supplementary declaration lodged in accordance with Article 167 of the Code.

5. Where the obligation to lodge a supplementary declaration is waived in accordance with Article 167(3) of the Code or the supplementary declaration is lodged or made available in accordance with Article 225 of this Regulation, the authorisation holder shall send to the customs authorities at least once a month the data required by the Commission or the customs authorities shall collect that data from the system of the declarant.

The customs authorities shall enter the data in the electronic system referred to in Article 56 of this Regulation without delay.