



2024/2514

27.9.2024

COMMISSION DELEGATED REGULATION (EU) 2024/2514

of 3 July 2024

supplementing Regulation (EU) 2022/2399 of the European Parliament and of the Council by specifying the data elements to be exchanged through the European Union Customs Single Window Certificates Exchange System and amending that Regulation as regards the list of Union non-customs formalities covered by the EU Single Window Environment for Customs

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013 ⁽¹⁾, and in particular Article 5(6) and (7) and Article 10(3) thereof,

Whereas:

- (1) Regulation (EU) 2022/2399 establishes the European Union Single Window Environment for Customs ('the EU Single Window Environment for Customs'). It further provides a framework for digital cooperation between customs and non-customs authorities through three main components: Union non-customs systems managing specific non-customs formalities listed in the Annex to that Regulation, national single window environments for customs, and the European Union Customs Single Window Certificates Exchange System (EU CSW-CERTEX).
- (2) When an economic operator submits a customs declaration or re-export declaration, which requires the fulfilment of Union non-customs formalities, it should be possible for customs authorities and partner competent authorities to automatically exchange and verify the required information for the customs clearance process in accordance with Article 10(1) of Regulation (EU) 2022/2399. It is therefore appropriate to specify the data elements to be exchanged between the national single window environments for customs and the relevant Union non-customs systems through EU CSW-CERTEX. For each of the Union non-customs formalities specified in Parts A and B of the Annex to Regulation (EU) 2022/2399, it is appropriate to identify the corresponding provisions of Union legislation other than customs legislation setting out the respective data elements for those formalities.
- (3) For customs procedures and re-export which require the fulfilment of Union non-customs formalities, EU CSW-CERTEX should exchange all the data elements established in Annex B to Commission Delegated Regulation (EU) 2015/2446 ⁽²⁾ and Annex B to Commission Implementing Regulation (EU) 2015/2447 ⁽³⁾.
- (4) Part 1 of Annex II to Commission Implementing Regulation (EU) 2019/1715 ⁽⁴⁾ establishes the data elements for the common health entry documents (CHEDs).

⁽¹⁾ OJ L 317, 9.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2399/oj>.

⁽²⁾ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

⁽³⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2019/1715 of 30 September 2019 laying down rules for the functioning of the information management system for official controls and its system components (the IMSOC Regulation) (OJ L 261, 14.10.2019, p. 37, http://data.europa.eu/eli/reg_impl/2019/1715/oj).

- (5) The Annexes to Commission Delegated Regulation (EU) 2021/2306 ⁽⁵⁾ and Commission Implementing Regulation (EU) 2021/2307 ⁽⁶⁾ establish the data elements for the certificate of inspection (COI).
- (6) Articles 16 and 17 of and Annex VII to Regulation (EU) 2024/590 of the European Parliament and of the Council ⁽⁷⁾ establish the data elements for the licences used for the import or export of ozone-depleting substances (ODS).
- (7) Articles 3 and 4 of Commission Implementing Regulation (EU) 2019/661 ⁽⁸⁾ and Article 23 of Regulation (EU) 2024/573 of the European Parliament and of the Council ⁽⁹⁾ establish the data elements for registration and management of quotas/authorisations in the F-gas Portal.
- (8) Annex I to Commission Implementing Regulation (EU) 2021/1079 ⁽¹⁰⁾ establishes the data elements for the import licence for cultural goods (ICG-L), importer statement for cultural goods (ICG-S) and general description for cultural goods (ICG-D).
- (9) Article 5 of Regulation (EU) 2023/956 of the European Parliament and of the Council ⁽¹¹⁾ specifies the data elements for carbon border adjustment mechanism (CBAM) authorisations.
- (10) The Annex to Commission Regulation (EC) No 1024/2008 ⁽¹²⁾ establishes the data elements for Forest Law Enforcement Governance and Trade (FLEGT) licences.
- (11) Annexes II and III to Regulation (EU) 2021/821 of the European Parliament and of the Council ⁽¹³⁾ establish the data elements for the export of dual-use items.
- (12) Annexes I to V to Commission Implementing Regulation (EU) No 792/2012 ⁽¹⁴⁾ establish the data elements for certificates related to the international trade in endangered species of wild fauna and flora (CITES).

⁽⁵⁾ Commission Delegated Regulation (EU) 2021/2306 of 21 October 2021 supplementing Regulation (EU) 2018/848 of the European Parliament and of the Council with rules on the official controls in respect of consignments of organic products and in-conversion products intended for import into the Union and on the certificate of inspection (OJ L 461, 27.12.2021, p. 13, ELI http://data.europa.eu/eli/reg_del/2021/2306/oj).

⁽⁶⁾ Commission Implementing Regulation (EU) 2021/2307 of 21 October 2021 laying down rules on documents and notifications required for organic and in-conversion products intended for import into the Union (OJ L 461, 27.12.2021, p. 30, ELI: http://data.europa.eu/eli/reg_impl/2021/2307/oj).

⁽⁷⁾ Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009 (OJ L, 2024/590, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/590/oj>).

⁽⁸⁾ Commission Implementing Regulation (EU) 2019/661 of 25 April 2019 ensuring the smooth functioning of the electronic registry for quotas for placing hydrofluorocarbons on the market (OJ L 112, 26.4.2019, p. 11, ELI: http://data.europa.eu/eli/reg_impl/2019/661/oj).

⁽⁹⁾ Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/573/oj>).

⁽¹⁰⁾ Commission Implementing Regulation (EU) 2021/1079 of 24 June 2021 laying down detailed rules for implementing certain provisions of Regulation (EU) 2019/880 of the European Parliament and of the Council on the introduction and the import of cultural goods (OJ L 234, 2.7.2021, p. 67, ELI: http://data.europa.eu/eli/reg_impl/2021/1079/oj).

⁽¹¹⁾ Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>).

⁽¹²⁾ Commission Regulation (EC) No 1024/2008 of 17 October 2008 laying down detailed measures for the implementation of Council Regulation (EC) No 2173/2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community (OJ L 277, 18.10.2008, p. 23, ELI: <http://data.europa.eu/eli/reg/2008/1024/oj>).

⁽¹³⁾ Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items (OJ L 206, 11.6.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/821/oj>).

⁽¹⁴⁾ Commission Implementing Regulation (EU) No 792/2012 of 23 August 2012 laying down rules for the design of permits, certificates and other documents provided for in Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein and amending Commission Regulation (EC) No 865/2006 (OJ L 242, 7.9.2012, p. 13, ELI: http://data.europa.eu/eli/reg_impl/2012/792/oj).

- (13) Article 2 of Commission Implementing Regulation (EU) 2021/2248 ⁽¹⁵⁾ establishes the data elements for the information exchanged between national customs systems and the information and communication system for market surveillance (ICSMS).
- (14) Article 4 of Commission Delegated Regulation (EU) 2024/2104 ⁽¹⁶⁾ establishes the data elements for the notification of arrival (NOA).
- (15) As new sectoral legislation establishing Union non-customs formalities provides for the use of the EU Single Window Environment for Customs, it is necessary to add new entries to the existing tables in Parts A and B of the Annex to Regulation (EU) 2022/2399.
- (16) Regulation (EU) 2022/2399 should therefore be amended accordingly.
- (17) The empowerments in Article 5(6) and 5(7) of Regulation (EU) 2022/2399 to amend Parts A and B of the Annex to that Regulation are closely linked to the empowerment in Article 10(3) of Regulation (EU) 2022/2399 to supplement that Regulation by specifying all data elements relevant for the Union non-customs formalities listed in those Parts. Therefore, it is appropriate, for reasons of administrative simplification, to combine all empowerments in a single legislative act.
- (18) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ⁽¹⁷⁾ and delivered an opinion on 31 May 2024,

HAS ADOPTED THIS REGULATION:

Article 1

Data elements to be exchanged through EU CSW-CERTEX

1. For the customs procedures or re-export, which require the fulfilment of Union non-customs formalities, EU CSW-CERTEX shall exchange any data element established in Annex B to Delegated Regulation (EU) 2015/2446 and Annex B to Implementing Regulation (EU) 2015/2447 that is relevant for Union non-customs formalities specified in Part A or B of the Annex to Regulation (EU) 2022/2399.
2. For each of the Union non-customs formalities specified in Part A of the Annex to Regulation (EU) 2022/2399, EU CSW-CERTEX shall exchange all the data elements established in:
 - (a) Part 1 of Annex II to Implementing Regulation (EU) 2019/1715 for the following documents:
 - (i) common health entry document for animals (CHED-A);
 - (ii) common health entry document for products (CHED-P);
 - (iii) common health entry document for feed and food of non-animal origin (CHED-D);
 - (iv) common health entry document for plants and plant products (CHED-PP);
 - (b) the Annexes to Delegated Regulation (EU) 2021/2306 and Implementing Regulation (EU) 2021/2307 for the certificate of inspection (COI);

⁽¹⁵⁾ Commission Implementing Regulation (EU) 2021/2248 of 16 December 2021 specifying the details of the electronic interface between national customs systems and the information and communication system for market surveillance, and the data to be transmitted by means of that interface (OJ L 453, 17.12.2021, p. 38, ELI: http://data.europa.eu/eli/reg_impl/2021/2248/oj).

⁽¹⁶⁾ Commission Delegated Regulation (EU) 2024/2104 of 27 June 2024 supplementing Regulation (EU) 2017/625 of the European Parliament and of the Council as regards the cases where and the conditions under which competent authorities may request operators to notify the arrival of certain goods entering the Union (OJ L, 2024/2104, 25.9.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2104/oj).

⁽¹⁷⁾ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

- (c) Articles 16 and 17 of and Annex VII to Regulation (EU) 2024/590 for licences used for the import or export of ozone-depleting substances (ODS);
 - (d) Articles 3 and 4 of Implementing Regulation (EU) 2019/661 and Article 23 of Regulation (EU) 2024/573 for fluorinated greenhouse gases (F-gas);
 - (e) Annex I to Implementing Regulation (EU) 2021/1079 for the:
 - (i) import licence for cultural goods (ICG-L);
 - (ii) importer statement for cultural goods (ICG-S);
 - (iii) general description for cultural goods (ICG-D);
 - (f) Article 5 of Regulation (EU) 2023/956 for carbon border adjustment mechanism (CBAM) authorisations.
3. For each of the Union non-customs formalities specified in Part B of the Annex to Regulation (EU) 2022/2399, EU CSW-CERTEX shall exchange all the data elements established in:
- (a) the Annex to Regulation (EC) No 1024/2008 for the import licence for Forest Law Enforcement, Governance and Trade (FLEGT);
 - (b) Annexes II and III to Regulation (EU) 2021/821 for dual-use items;
 - (c) Annexes I to V to Implementing Regulation (EU) No 792/2012 for the certificates of international trade in endangered species of wild fauna and flora (CITES);
 - (d) Article 2 of Implementing Regulation (EU) 2021/2248 on the information exchanged between national customs systems and the Information and Communication System for Market Surveillance (ICSMS);
 - (e) Article 4 of Delegated Regulation (EU) 2024/2104 for the notification of arrival (NOA).

Article 2

Amendment to Regulation (EU) 2022/2399

The Annex to Regulation (EU) 2022/2399 is amended in accordance with the Annex to this Regulation.

Article 3

Entry into force and application

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

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

Done at Brussels, 3 July 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

The Annex to Regulation (EU) 2022/2399 is amended as follows:

(1) Part A is amended as follows:

(a) the rows 'Ozone depleting licence', 'Fluorinated greenhouse gases', 'Import licence for cultural goods', 'Importer statement for cultural goods' and 'General description for cultural goods' are replaced by the following:

Union non-customs formality	Acronym	Union non-customs system	Relevant Union legislation	Date of application
'Licences used for the import or export of ozone depleting substances	ODS	ODS 2 Licensing System	Regulation (EU) 2024/590 of the European Parliament and of the Council (*)	3 March 2025
Fluorinated greenhouse gases	F-gas	F-gas Portal	Regulation (EU) 2024/573 of the European Parliament and of the Council (**)	3 March 2025
Import licence for cultural goods	ICG-L	TRACES	Regulation (EU) 2019/880 of the European Parliament and of the Council (***)	28 June 2025
Importer statement for cultural goods	ICG-S	TRACES	Regulation (EU) 2019/880	28 June 2025
General description for cultural goods	ICG-D	TRACES	Regulation (EU) 2019/880	28 June 2025

(*) Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009 (OJ L, 2024/590, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/590/oj>).

(**) Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/573/oj>).

(***) Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods (OJ L 151, 7.6.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/880/oj>);

(b) the following row is added:

Union non-customs formality	Acronym	Union non-customs system	Relevant Union legislation	Date of application
'Carbon Border Adjustment Mechanism Authorisations	CBAM	CBAM Registry	Regulation (EU) 2023/956 of the European Parliament and of the Council (*)	1 January 2026

(*) Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>);

(2) in Part B, the following row is added:

Union non-customs formality	Acronym	Union non-customs system	Relevant Union legislation other than customs legislation	Date of application
'Notification of arrival	NOA	TRACES	Commission Delegated Regulation (EU) 2024/2104 (*)	3 March 2025

(*) Commission Delegated Regulation (EU) 2024/2104 of 27 June 2024 supplementing Regulation (EU) 2017/625 of the European Parliament and of the Council as regards the cases where and the conditions under which competent authorities may request operators to notify the arrival of certain goods entering the Union (OJ L, 2024/2104, 25.9.2024, ELI: http://data.europa.eu/eli/reg_del/2024/2104/oj).'