

COMMISSION IMPLEMENTING REGULATION (EU) 2021/1922**of 4 November 2021****amending Implementing Regulation (EU) 2018/1517 laying down detailed rules implementing certain provisions of Council Regulation (EU) 2018/581 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft**

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002 ⁽¹⁾, and in particular Article 2(2), thereof,

Whereas:

- (1) Regulation (EU) 2018/581 temporarily suspends the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft.
- (2) Annex II to Commission Implementing Regulation (EU) 2018/1517 ⁽²⁾ lists the certificates which are deemed to be equivalent to the authorised release certificate EASA Form 1, which can be used by EU economic operators when importing goods under the suspension and within the conditions laid down by Regulation (EU) 2018/581.
- (3) The Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part ('the Agreement') ⁽³⁾, was signed on behalf of the Union on 29 December 2020. It applied provisionally from 1 January 2021 until 30 April 2021 and formally entered into force on 1 May 2021.
- (4) The Agreement covers aviation safety matters, including cooperation with the United Kingdom Civil Aviation Authority (CAA) issuing authorised release certificates. It is, therefore, appropriate to consider CAA Form 1 certificates issued by the CAA as equivalent to EASA Form 1 and to include them in the list in Annex II to Implementing Regulation (EU) 2018/1517.
- (5) Implementing Regulation (EU) 2018/1517 should therefore be amended accordingly.
- (6) In accordance with Annex 30 'Airworthiness and Environment Certification' to the Agreement, and in particular Article 15, point (a), and Article 21(1) and (2) thereof, CAA Form 1 certificates issued by the CAA for products developed and certified before 31 December 2020 are regarded as sufficient for the goods listed in Annex I to Implementing Regulation (EU) 2018/1517 to benefit from the import duty suspension within the meaning of Article 1(1) of Regulation (EU) 2018/581, as from 1 January 2021. Therefore, this Regulation should apply retroactively with regard to such certificates in order to ensure legal certainty for economic operators, and should enter into force as a matter of urgency.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

⁽¹⁾ OJ L 98, 18.4.2018, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2018/1517 of 11 October 2018 laying down detailed rules implementing certain provisions of Council Regulation (EU) 2018/581 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft (OJ L 256, 12.10.2018, p. 58).

⁽³⁾ OJ L 149, 30.4.2021, p. 10.

HAS ADOPTED THIS REGULATION:

Article 1

Annex II to Implementing Regulation (EU) 2018/1517 is amended and the following row is added:

Aviation Authority	Authorised Release Certificate
'United Kingdom Civil Aviation Authority	CAA Form 1 ⁽¹⁾
⁽¹⁾ As of 1.1.2021.'	

Article 2

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

It shall apply from 1 January 2021.

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

Done at Brussels, 4 November 2021.

For the Commission
The President
Ursula VON DER LEYEN
