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Committee on Trade Facilitation

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**NOTIFICATIONS IN ACCORDANCE WITH ARTICLES 1.4, 10.4.3, 10.6.2 AND 12.2.2  
OF THE AGREEMENT ON TRADE FACILITATION**

COMMUNICATION FROM THE EUROPEAN UNION

*Addendum*

The following communication, dated 21 February 2018, is being circulated at the request of the delegation of the European Union.

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The European Union hereby makes the following notifications in accordance with Articles 1.4, 10.4.3, 10.6.2 and 12.2.2 of the Agreement on Trade Facilitation (WT/L/931) at EU Member State level.

N.B. This notification complements the notification G/TFA/N/EU/1 of 20 July 2017 which included information available at the level of the European Union. This current notification includes information available at the level of the Member States of the European Union.

Please note that when "N.A." is mentioned, it means no national legislation or measure in addition to EU-level notification (G/TFA/N/EU/1).

**1. Article 1, Paragraph 4**

**(a) The official place(s) where the items in subparagraphs 1.1(a) to (j) have been published;**

In "PART A" of the sub-points below references are provided to legislation published in official places.

**(b) The Uniform Resource Locators of website(s) referred to in paragraph 2.1;**

In "PART B" of the sub-points below Uniform Resource Locators (URL-s) of websites providing further explanation of the procedures are indicated.

1.1(c) Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
1	Austria	§ 98ff - § 108 of the Customs Legislation Implementing Law (Zollrechts-Durchführungsgesetz - ZollR-DG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 659 of 1994 (last amended 2016)	<a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004913">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004913</a>	N.A.
2	Belgium	Ministerial Decree of 8 April 2014 on fees for special operations conducted by officials of the General Administration of Customs and Excise Date of publication in the Belgian Official Journal: 24 June 2014	Website of the Belgian Gazette: <a href="http://www.ejustice.just.fgov.be/cgi/welcome.pl">www.ejustice.just.fgov.be/cgi/welcome.pl</a> After language selection the database is searchable by date, type and keywords	Dutch version: <a href="http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&amp;id=38497082-1c79-46c6-ba4f-aec758605f5b#findHighlighted">http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&amp;id=38497082-1c79-46c6-ba4f-aec758605f5b#findHighlighted</a> French version: <a href="http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&amp;id=74928967-e3c7-4806-9dab-9df9f1c6aac9#findHighlighted">http://ccff02.minfin.fgov.be/KMWeb/document.do?method=view&amp;id=74928967-e3c7-4806-9dab-9df9f1c6aac9#findHighlighted</a>
3	Bulgaria	Article 12 of the Customs Act on Tariff for the fees collected by the Customs Agency	Official Gazette: <a href="http://dv.parliament.bg/DVWeb/searchDV.faces">http://dv.parliament.bg/DVWeb/searchDV.faces</a>	<a href="http://customs.bg/bg/page/81">http://customs.bg/bg/page/81</a> <a href="http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=104533">http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=104533</a> <a href="http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=5906">http://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=5906</a>
4	Croatia	Act Implementing the Customs Legislation of the EU, Articles 22, 51 (NN 40/2016)	<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html</a>	<a href="https://carina.gov.hr">https://carina.gov.hr</a>
5	Cyprus	The Customs Law of 2004, Law 94 (I) of 2004, Article 32 3 (c) <i>Fees and charges are applied only for special services provided during non-business time at the request of operators.</i>	Official Gazette no. 3849 on 30 April 2004: <a href="http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004">http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004</a>	Department of Customs & Excise Website, of the Republic of Cyprus: <a href="http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement">http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement</a>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
6	Czech Republic	Article 8 of Decree no 245/2016 Col., implementing Customs Act	<a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86836&amp;nr=245~2F2016&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86836&amp;nr=245~2F2016&amp;rpp=15#local-content</a>	N.A.
7	Denmark	Section 137-142 of Bekendtgørelse om Toldbehandling (Order on Customs Procedures)	<a href="https://www.retsinfor.mation.dk/Forms/R0710.aspx?id=141184">https://www.retsinfor.mation.dk/Forms/R0710.aspx?id=141184</a>	<a href="http://www.skat.dk/skat.aspx?oid=2232213">http://www.skat.dk/skat.aspx?oid=2232213</a>
8	Estonia	Chapter 7 of Veterinary Activities Organisation Act; Chapter 8 of Food Act	<a href="https://www.riigiteataja.ee/en/eli/521062017016/consolide">https://www.riigiteataja.ee/en/eli/521062017016/consolide</a> <a href="https://www.riigiteataja.ee/en/eli/521062017008/consolide">https://www.riigiteataja.ee/en/eli/521062017008/consolide</a>	<a href="http://www.vet.agri.ee/?op=body&amp;id=436">http://www.vet.agri.ee/?op=body&amp;id=436</a> <a href="http://www.vet.agri.ee/?op=body&amp;id=322">http://www.vet.agri.ee/?op=body&amp;id=322</a> <a href="http://www.vet.agri.ee/static/body/files/1516.Tasud%20alates%2001.01.17.xls">http://www.vet.agri.ee/static/body/files/1516.Tasud%20alates%2001.01.17.xls</a> <a href="https://www.riigiteataja.ee/akt/122122016024">https://www.riigiteataja.ee/akt/122122016024</a>
9	Finland	Decree of the Ministry of Finance (1364/2016) Decision of the Customs (1/2017)	Official Gazette 2016: <a href="https://www.finlex.fi/fi/laki/alkup/2016/20161364">https://www.finlex.fi/fi/laki/alkup/2016/20161364</a> The annex of the decree has been amended by Decree 639/2017. Link to that decree: <a href="https://www.finlex.fi/fi/laki/alkup/2017/20170639">https://www.finlex.fi/fi/laki/alkup/2017/20170639</a>	<a href="http://tulli.fi/yrittysasiakkaat/tulli-ilmoittaminen/maksullisten-suoritteiden-hinnat">http://tulli.fi/yrittysasiakkaat/tulli-ilmoittaminen/maksullisten-suoritteiden-hinnat</a>
10	France	<i>No fees charged and no charges imposed for any Customs formality.</i>	N.A.	N.A.
11	Germany	Section 178 of the Fiscal Code in conjunction with the ordinance on customs costs.	<a href="http://www.zoll.de/DE/Fachthemen/Zollkosten/zollkosten_node.html">http://www.zoll.de/DE/Fachthemen/Zollkosten/zollkosten_node.html</a>	<a href="http://www.gesetze-im-internet.de/englisch_ao/index.html">http://www.gesetze-im-internet.de/englisch_ao/index.html</a>
12	Greece	Article 5 Law 2960/2001 "National Customs Code"- Official Government Gazette: Number 265/A/2001 Order concerning the regulatory framework for imposing fees: No D19A5014286/2014	Official Gazette: <a href="http://www.et.gr">www.et.gr</a>	N.A.
13	Hungary	<i>There are no fees and no charges imposed.</i>	N.A.	N.A.
14	Ireland	There are no fees and no charges imposed.	N.A.	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
15	Italy	Ministerial Decree 403/92 of 24 June 1992 <i>Fees and charges are applied only for special services provided during non-business time and/or outside customs areas, at the request of the operator.</i>	<a href="http://www.gazzettaufficiale.it/eli/id/1992/10/14/092G0445/sg">www.gazzettaufficiale.it/eli/id/1992/10/14/092G0445/sg</a>	<a href="https://www.agenziadogane.monopoli.gov.it/portale/documenti/20182/891808/gtr-d-20100219-23724.pdf/a072e020-8d47-4a7e-906c-b8ebf6769cab?version=1.1">https://www.agenziadogane.monopoli.gov.it/portale/documenti/20182/891808/gtr-d-20100219-23724.pdf/a072e020-8d47-4a7e-906c-b8ebf6769cab?version=1.1</a>
16	Latvia	<i>There are no fees and charges imposed on customs formalities.</i>	N.A.	N.A.
17	Lithuania	Customs Act No 62 of 25 January 2001 <i>Fees and charges imposed for Customs formality are applied only for special services provided during non-business time and/or outside customs areas, at the request of the economic operator.</i>	<a href="http://www.e-tar.lt/portal/lt/legalAct/TAR.E7B8E4273FE7/EuRoawKHFV">www.e-tar.lt/portal/lt/legalAct/TAR.E7B8E4273FE7/EuRoawKHFV</a>	N.A.
18	Luxembourg	<i>There are no fees and charges imposed</i>	N.A.	N.A.
19	Malta	Subsidiary Legislation 37.05 – Customs Regulations	<a href="https://customs.gov.mt">https://customs.gov.mt</a> <a href="https://customs.gov.mt/bus/fees-and-charges">https://customs.gov.mt/bus/fees-and-charges</a>	
20	Netherlands	No fees charged and no charges imposed	N.A.	N.A.
21	Poland	Articles 92 and 93 of the Polish Act Customs Law (Journal of Laws 2016, item 1880, as amended)	<a href="http://www.dziennikustaw.gov.pl/DU/2016/1880/1">www.dziennikustaw.gov.pl/DU/2016/1880/1</a>	<a href="http://www.finanse.mf.gov.pl/clo/zabezpieczenie-i-pobornaleznosci-celnych-oraz-zwrot-i-umorzenie-naleznosci/zabezpieczenie-kwot-dlugu-celnego">www.finanse.mf.gov.pl/clo/zabezpieczenie-i-pobornaleznosci-celnych-oraz-zwrot-i-umorzenie-naleznosci/zabezpieczenie-kwot-dlugu-celnego</a>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
22	Portugal	Decree-Law no. 68/2007, of 26 March. <i>Fees and charges are applied just for special services provided during non-business time and/or outside customs areas, only if the operator requires such services.</i>	<a href="http://www.dgaiec.min-financas.pt/NR/rdonlyres/6CE44D74-F2D0-4CD7-989F-31F4FCBD3AED/0/dl_68_2007.pdf">www.dgaiec.min-financas.pt/NR/rdonlyres/6CE44D74-F2D0-4CD7-989F-31F4FCBD3AED/0/dl_68_2007.pdf</a>	<a href="http://www.dgaiec.min-financas.pt/pt/Legislação/legislação aduaneira/Legislação Aduaneira e Fiscal/Outros/Decreto-Lei no. 68/2007, de 26 de Março">http://www.dgaiec.min-financas.pt/pt/Legislação/legislação aduaneira/Legislação Aduaneira e Fiscal/Outros/Decreto-Lei no. 68/2007, de 26 de Março</a>
23	Romania	<i>There are no fees and charges imposed.</i>	N.A.	N.A.
24	Slovakia	Article 23 and Article 26 (6) of the Act No. 199/2004 Coll. Customs Code, and amending and supplementing certain acts	Official Gazette: <a href="http://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101">www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101</a>	N.A.
25	Slovenia	<i>There are no fees and charges imposed.</i>	N.A.	N.A.
26	Spain	<i>There are no fees and charges imposed.</i>	N.A.	N.A.
27	Sweden	Tullverkets föreskrifter och allmänna råd TFS 2016:2 om en Tullordning (Swedish Customs Act Chapter 1 14§, TO Chapter 1 9§)	<a href="http://www.tullverket.se/download/18.5c62b5b71540cfd182419bd/1486990410352/31f02_03.pdf">www.tullverket.se/download/18.5c62b5b71540cfd182419bd/1486990410352/31f02_03.pdf</a>	
28	United Kingdom	<i>Customs specific fees and charges are detailed on Notices 112 and 112A</i>	All government information relating to export and import procedures is hosted on a single website: <a href="http://www.gov.uk">www.gov.uk</a>	N.A.

## 1.1(f) Import, export or transit restrictions or prohibitions;

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
1	Austria	Foreign Trade Act (Außenwirtschaftsgesetz - AußWG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 26 of 2011 (last amended 2015)	<a href="http://www.ris.bka.gv.at/Gel_tendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007221">www.ris.bka.gv.at/Gel_tendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007221</a>	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
2	Belgium	Chapter VIII Bis and Chapter XXIV of the General Law on Customs and Excise of 18 July 1977	<a href="http://www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi">www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi</a>	<a href="https://financien.belgium.be/nl/douane_accijnzen/particulieren/beperkings-en-verbodsmaatregelen">https://financien.belgium.be/nl/douane_accijnzen/particulieren/beperkings-en-verbodsmaatregelen</a> <a href="https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/beperking-en-verbodsmaatregelen">https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/beperking-en-verbodsmaatregelen</a>
3	Bulgaria	<i>Certain goods are subject to special control or restrictions like sanitary or phytosanitary measures, environment protection requirements, IP protection, etc. Such products include: animals and plants, foods, medicines, narcotic substances and their precursors, endangered species of wild flora and fauna, arms, dual-use items and technologies.</i>	Official Gazette: <a href="http://dv.parliament.bg/DVWeb/searchDV.faces">http://dv.parliament.bg/DVWeb/searchDV.faces</a>	<a href="http://www.customs.bg/bg/page/442">www.customs.bg/bg/page/442</a>
4	Croatia	<i>No national provisions.</i>	N.A.	N.A.
5	Cyprus	The Customs Law of 2004, Law 94 (I) of 2004, Article 4(2)	Official Gazette no. 3849 on 30 April 2004: <a href="http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004">http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004</a>	Department of Customs & Excise Website, of the Republic of Cyprus: <a href="http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement">www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement</a>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
6	Czech Republic	<p>e.g.:</p> <p>Act no. 61/1988 Col., about mining and explosives</p> <p>Act no. 228/2005 Col., about civil weapons</p> <p>Act no 38/1994 Col., about military weapons</p> <p>Act no 263/2016 Col., Atomic Act</p> <p>Act. no 378/2007 Col., about medicines</p> <p>Act no.326/2004 Col., Phytosanitary Act</p> <p>Act no166/1999 Col., Veterinary Act</p> <p>Etc.</p>	<p>e.g.</p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=37650&amp;nr=61~2F1988&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=37650&amp;nr=61~2F1988&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=60168&amp;nr=228~2F2005&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=60168&amp;nr=228~2F2005&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41740&amp;nr=38~2F1994&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41740&amp;nr=38~2F1994&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86894&amp;nr=263~2F2016&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86894&amp;nr=263~2F2016&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=65289&amp;nr=378~2F2007&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=65289&amp;nr=378~2F2007&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=58042&amp;nr=326~2F2004&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=58042&amp;nr=326~2F2004&amp;rpp=15#local-content</a></p> <p><a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=47908&amp;nr=166~2F1999&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=47908&amp;nr=166~2F1999&amp;rpp=15#local-content</a></p> <p>Etc.</p>	<p><a href="http://www.celnisprava.cz/cz/dalsi-kompetence/ochrana-spolecnosti-a-zivotniho-prostredi/Stranky/default.aspx">www.celnisprava.cz/cz/dalsi-kompetence/ochrana-spolecnosti-a-zivotniho-prostredi/Stranky/default.aspx</a></p>
7	Denmark	Section 10 a. of the Danish Customs Act. no. 1223 of 20 September 2016	<a href="https://www.retsinformation.dk/Forms/R0710.aspx?id=183644">https://www.retsinformation.dk/Forms/R0710.aspx?id=183644</a>	<a href="http://www.skat.dk/skat.aspx?oId=2230256&amp;chk=214580">www.skat.dk/skat.aspx?oId=2230256&amp;chk=214580</a>
8	Estonia	Chapter 13 of Tolliseadus (Estonian Customs Act)	<a href="https://www.riigiteataja.ee/en/eli/524072017002/consolide">https://www.riigiteataja.ee/en/eli/524072017002/consolide</a>	<p><a href="http://www.emta.ee/et/ariklient/tooltip-kaubavahetus/keelud-ja-piirangud">www.emta.ee/et/ariklient/tooltip-kaubavahetus/keelud-ja-piirangud</a></p> <p><a href="http://www.emta.ee/eng/private-client/travelling-moving-consignments/restrictions-and-prohibitions-goods-carried-traveller">http://www.emta.ee/eng/private-client/travelling-moving-consignments/restrictions-and-prohibitions-goods-carried-traveller</a></p> <p><a href="http://www.emta.ee/eng/private-client/travelling-moving-consignments/non-eu-countries">http://www.emta.ee/eng/private-client/travelling-moving-consignments/non-eu-countries</a></p>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
9	Finland	<i>The list of all legal acts on restrictions and prohibitions is published by Customs at the explanatory website provided. Each relevant act is available on the website of the Official Gazette website.</i>	Official Gazette: <a href="http://www.finlex.fi">www.finlex.fi</a>	<a href="http://tulli.fi/tietoa-tullista/tullin-toiminta/rajoituskasikirja">http://tulli.fi/tietoa-tullista/tullin-toiminta/rajoituskasikirja</a>
10	France	<p>Code de la santé (French public Health code for drugs, psychotropic substances and medicines)</p> <p>Code de l'environnement (Environmental Code for Cites certificate, persistent organic pollutants, ozone depleting substances and waste)</p> <p>Code rural et de la pêche maritime (Rural and Maritime Fishing Code for animals and animal products, plants and plant products, food for animals and certain food stuffs )</p> <p>Code de la défense (defense Code for arms, ammunitions, explosives and war material)</p> <p>Code de la sécurité intérieure (Internal Security Code for acquisition/importation of firearms)</p> <p>Code du Patrimoine (for the import and export of cultural goods)</p>	<p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006072665">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006072665</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071367">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071367</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071367">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071367</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071307">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071307</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000025503132&amp;dateTexte=20120618">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000025503132&amp;dateTexte=20120618</a></p> <p><a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074236">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074236</a></p>	<p><a href="http://www.douane.gouv.fr/article/s/a10913-caracteristiques-de-votre-marchandise-restriction-de-circulation-ou-interdiction">www.douane.gouv.fr/article/s/a10913-caracteristiques-de-votre-marchandise-restriction-de-circulation-ou-interdiction</a></p> <p><a href="http://www.douane.gouv.fr/article/s/a10802-transport-d-oeuvres-et-objets-d-art">www.douane.gouv.fr/article/s/a10802-transport-d-oeuvres-et-objets-d-art</a></p> <p><a href="http://www.culturecommunication.gouv.fr/Thematiques/Circulation-des-biens-culturels/Informations-pratiques/Procedures-d-exportation">www.culturecommunication.gouv.fr/Thematiques/Circulation-des-biens-culturels/Informations-pratiques/Procedures-d-exportation</a></p>



Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
11	Germany	<i>Various specialised regulations deal with prohibitions and restrictions. The websites references provide the list of them per topic.</i>	<a href="http://www.zoll.de/DE/Fachthemen/Verbote-Beschaerungen/verbote-beschaerungen_no_de.html">www.zoll.de/DE/Fachthemen/Verbote-Beschaerungen/verbote-beschaerungen_no_de.html</a> <a href="http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Restrictions/Goods/goods_no_de.html">www.zoll.de/EN/Businesses/Movement-of-goods/Import/Restrictions/Goods/goods_no_de.html</a>	N.A.
12	Greece	Article 3 of Law 2960/2001 "National Customs Code" - Official Government Gazette: Number 265/A/2001	Official Gazette: <a href="http://www.et.gr">www.et.gr</a>	<a href="https://portal.gsis.gr">https://portal.gsis.gr</a>
13	Hungary	<p>Decree of Government 158/2010 (V.6) on measures relating to the export of agricultural and food products</p> <p>Decree of Ministry of Agriculture 21/2015 (IV.30) on the animal health conditions for the transport of pet animals for non-commercial purposes</p> <p>Decree of Ministry of Agriculture 44/2010 (IV.23.) on the import of products of animal origin for personal consumption</p> <p>Decree of Ministry of Rural Development 141/2011 (XII.23.) on the import and increased official control of certain non-animal food and fodder</p> <p>Decree of Ministry of Agriculture 82/2004. (V.11) on fruit and vegetable control</p> <p>Decree of Ministry of Agriculture and Ministry of Finance 52/2005 (VI.4) on the import of fodder from third countries</p>	<a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=133032.328555">http://njt.hu/cgi_bin/njt_doc.cgi?docid=133032.328555</a> <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=175335.342527">http://njt.hu/cgi_bin/njt_doc.cgi?docid=175335.342527</a> <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=131599.342582">http://njt.hu/cgi_bin/njt_doc.cgi?docid=131599.342582</a> <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=139537.343042">http://njt.hu/cgi_bin/njt_doc.cgi?docid=139537.343042</a> <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=85179.343101">http://njt.hu/cgi_bin/njt_doc.cgi?docid=85179.343101</a> <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=94297.343106">http://njt.hu/cgi_bin/njt_doc.cgi?docid=94297.343106</a>	N.A.

Member State	PART A		PART B
	Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
	<p>Act 88 of 2012 on market surveillance of products</p> <p>Decree of Government 66/2012 (IV.2.) on the activities to be carried out with drugs and psychotropic substances and new psychoactive substances and on the listing and amendment of the listing of these substances</p> <p>Decree of Ministry of Human Resources 55/2014 (XII.30.) on substances or groups of substances classified as new psychoactive substances</p> <p>Decree of Government 159/2005 (VIII. 16.) on certain official procedural rules related to drug precursors laying down official tasks and powers</p> <p>Decree of Government 13/2011 (II.22.) on the licensing of foreign trade in dual-use items</p> <p>Act 64 of 2001 on the Protection of the Cultural Heritage</p> <p>Decree of Ministry of National Resources 14/2010 (XI. 25) on the Export Licensing of Cultural Goods</p> <p>Decree of Ministry of Agriculture 7/2001 (I. 17.) on detailed rules for the implementation of phytosanitary tasks</p> <p>Act No 32 of 2003 on The Convention on the International</p>	<p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=151066.328173">http://njt.hu/cgi_bin/njt_doc.cgi?docid=151066.328173</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=147263.343539">http://njt.hu/cgi_bin/njt_doc.cgi?docid=147263.343539</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=173464.344323">http://njt.hu/cgi_bin/njt_doc.cgi?docid=173464.344323</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=95729.330270">http://njt.hu/cgi_bin/njt_doc.cgi?docid=95729.330270</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=137435.330734">http://njt.hu/cgi_bin/njt_doc.cgi?docid=137435.330734</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=57089.340382">http://njt.hu/cgi_bin/njt_doc.cgi?docid=57089.340382</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=130750.333301">http://njt.hu/cgi_bin/njt_doc.cgi?docid=130750.333301</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=55754.342488">http://njt.hu/cgi_bin/njt_doc.cgi?docid=55754.342488</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=74651.228550">http://njt.hu/cgi_bin/njt_doc.cgi?docid=74651.228550</a></p>	

Member State	PART A		PART B
	Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
	Trade in Endangered Species of Wild Fauna and Flora, adopted on 3 March 1973, in Washington		
	<p>Decree of Government 292/2008 (XII. 10.) on certain rules for the implementation of international and European Community acts regulating the international trade in endangered wild fauna and flora species</p> <p>Decree of Ministry of Agriculture 53/2004 (IV.24) on veterinary checks on products to be imported into the European Union from third countries</p> <p>Decree of Government 123/2009 (VI. 12.) on the detailed rules for the notification of import and export of certain dangerous substances and dangerous preparations</p> <p>Decree of Ministry of Agriculture 37/2006 (V. 18.) concerning the placing on the market and control of fertilizers designated as "EC fertilizers"</p> <p>Decree of Ministry of Agriculture 89/2004 (V.15) on the authorization of placing on the market and use of plant protection products and on the packaging, marking, storage and transport of plant protection products</p>	<p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=119851.341214">http://njt.hu/cgi_bin/njt_doc.cgi?docid=119851.341214</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=84610.343028">http://njt.hu/cgi_bin/njt_doc.cgi?docid=84610.343028</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=125946.330316">http://njt.hu/cgi_bin/njt_doc.cgi?docid=125946.330316</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=102834.343109">http://njt.hu/cgi_bin/njt_doc.cgi?docid=102834.343109</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=85298.343102">http://njt.hu/cgi_bin/njt_doc.cgi?docid=85298.343102</a></p>	

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
		<p>Decree of Government 408/2016 (XII. 13.) on the prevention and management of the introduction or introduction and treatment of invasive species</p> <p>Act 95 of 2005 on the modification of Regulations of the Medicines for Human Use and Other Medicinal Products</p> <p>Decree of Ministry of Health, Social and Family Affairs 53/2004 (VI.2) on Wholesale and Parallel Import Activities with Medicines</p> <p>Decree of Government 14/2015 on the conditions for carrying out activities related to fluorinated greenhouse gases and ozone depleting substances</p> <p>Act No 55 of 1996 on Wildlife Conservation, Wildlife Management and Hunting</p>	<p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=199118.331047">http://njt.hu/cgi_bin/njt_doc.cgi?docid=199118.331047</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=95017.339197">http://njt.hu/cgi_bin/njt_doc.cgi?docid=95017.339197</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=84607.320118">http://njt.hu/cgi_bin/njt_doc.cgi?docid=84607.320118</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=174098.322158">http://njt.hu/cgi_bin/njt_doc.cgi?docid=174098.322158</a></p> <p><a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=26880.338581">http://njt.hu/cgi_bin/njt_doc.cgi?docid=26880.338581</a></p>	
14	Ireland	Sections 42 and 50 of the Customs Act 2015	<a href="http://www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html?q=Customs+Act&amp;years=2015">http://www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html?q=Customs+Act&amp;years=2015</a>	<p><a href="http://www.revenue.ie/en/customs-traders-and-agents/documents/prohibitions-restrictions.pdf">http://www.revenue.ie/en/customs-traders-and-agents/documents/prohibitions-restrictions.pdf</a></p> <p><a href="http://www.revenue.ie/en/tax-professionals/legislation/index.aspx">http://www.revenue.ie/en/tax-professionals/legislation/index.aspx</a></p>
15	Italy	No national provisions	N.A.	N.A.
16	Latvia	<p><i>The list of legal acts on restrictions and prohibitions is available at:</i></p> <p><a href="http://www.vid.gov.lv/lv/ierobejojumi-un-aizliegumi-precu-parvietosanai">www.vid.gov.lv/lv/ierobejojumi-un-aizliegumi-precu-parvietosanai</a></p> <p><i>Measures by Commodity Codes can be found in Integrated Tariff Management System:</i></p> <p><a href="https://itvs.vid.gov.lv">https://itvs.vid.gov.lv</a></p>	<p>Official Gazette:</p> <p><a href="https://likumi.lv/">https://likumi.lv/</a></p>	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
17	Lithuania	<i>The list of legal acts on restrictions and prohibitions is available at:</i> <a href="http://www.cust.lt/mport/fai/lai/verslui/apribojimai_ir_draudimai/netarif_priem_ta_sarasas_2_017_galut.pdf">www.cust.lt/mport/fai/lai/verslui/apribojimai_ir_draudimai/netarif_priem_ta_sarasas_2_017_galut.pdf</a>	Official Gazette: <a href="http://www.e-tar.lt/portal/index.html">www.e-tar.lt/portal/index.html</a>	<a href="http://www.cust.lt/web/guest/verslui/apribojimai/bendra">www.cust.lt/web/guest/verslui/apribojimai/bendra</a>
18	Luxembourg	Chapter XII of national Customs and Excise law (Art. 85 to 94)	<a href="http://data.legilux.public.lu/file/eli-etat-leg-recueil-lois-speciales-2-fr-pdf.pdf#page=617">http://data.legilux.public.lu/file/eli-etat-leg-recueil-lois-speciales-2-fr-pdf.pdf#page=617</a>  Copyright law: <a href="http://legilux.public.lu/eli/etat/leg/loi/2001/04/18/n2/jo">http://legilux.public.lu/eli/etat/leg/loi/2001/04/18/n2/jo</a>	N.A.
19	Malta	Chapter 37 "Customs Ordinance" of the Laws of Malta Subsidiary Legislation	<a href="http://www.justiceservices.gov.mt/LOM.aspx?pageid=27&amp;mode=chrono&amp;gotoID=37">http://www.justiceservices.gov.mt/LOM.aspx?pageid=27&amp;mode=chrono&amp;gotoID=37</a>	<a href="https://customs.gov.mt/bus/clearances-from-other-departments">https://customs.gov.mt/bus/clearances-from-other-departments</a>
20	Netherlands	<i>Certain goods are subject to special control or restrictions like sanitary or phytosanitary measures, environment protection requirements, IP protection, etc. Such products include: animals and plants, foods, medicines, narcotic substances and their precursors, endangered spices of wild flora and fauna, arms, dual-use items and technologies.</i>	Official Gazette: <a href="http://wetten.overheid.nl/zoeken">http://wetten.overheid.nl/zoeken</a>	<a href="http://www.belastingdienst.nl/wps/wcm/connect/nl/douane/douane">www.belastingdienst.nl/wps/wcm/connect/nl/douane/douane</a>  <a href="http://tarief.douane.nl/tariff/index.jsf">http://tarief.douane.nl/tariff/index.jsf</a>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
21	Poland	<p><i>Certain goods are subject to special control or restrictions on import, export or transit (sanitary or phytosanitary measures, environment protection requirements, IP protection, etc.). Such products are: animals and plants, foods, medicines, narcotic substances and their precursors, endangered spices of wild flora and fauna, arms, dual-use items, cultural goods and chemicals, etc.</i></p> <p><u>Strategic goods</u> Article 2 of Act of 29 November 2000 on foreign trade in goods, technologies and services of strategic importance to national security, as well as the maintenance of national peace and security.</p>	<p><a href="http://www.finanse.mf.gov.pl/clo/ograniczenia-obrotu">www.finanse.mf.gov.pl/clo/ograniczenia-obrotu</a></p> <p><a href="http://www.finanse.mf.gov.pl/clo/informacje-dla-osob-fizycznych/towary-objete-ograniczeniami-i-zakazami">http://www.finanse.mf.gov.pl/clo/informacje-dla-osob-fizycznych/towary-objete-ograniczeniami-i-zakazami</a></p> <p><a href="http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20130000194">http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20130000194</a></p>	<p><u>English site:</u> <a href="http://www.finanse.mf.gov.pl/en/customs/basic-information">www.finanse.mf.gov.pl/en/customs/basic-information</a></p> <p><u>Military goods:</u> <a href="http://www.mr.gov.pl/strony/zadania/wspolpraca-miedzynarodowa/jak-uzyskac-zezwozenie-na-obrot-uzbrojeniem/">www.mr.gov.pl/strony/zadania/wspolpraca-miedzynarodowa/jak-uzyskac-zezwozenie-na-obrot-uzbrojeniem/</a></p> <p><u>Dual-use goods:</u> <a href="http://www.mr.gov.pl/strony/zadania/wspolpraca-miedzynarodowa/jak-uzyskac-zezwozenie-na-obrot-produktami-podwojnego-zastosowania/">www.mr.gov.pl/strony/zadania/wspolpraca-miedzynarodowa/jak-uzyskac-zezwozenie-na-obrot-produktami-podwojnego-zastosowania/</a></p>
22	Portugal	<p><i>In customs website there is information about import, export and transit restrictions/prohibitions (manuals, several instructions, and Complementary Information of national tariff database with a list of national legislation related to restrictions or prohibitions. These national measures (Informações Complementares) are integrated in national tariff database such as Taric measures; so, both can be consulted in tariff database, once they are associated with the tariff codes.</i></p>	<p><a href="http://pauta.dgaiec.min-financas.pt/nomenclaturas">http://pauta.dgaiec.min-financas.pt/nomenclaturas</a></p> <p><a href="http://www.dgaiec.min-financas.pt/pt/legislacao_aduaneira/oficios_circulados_doclib/">www.dgaiec.min-financas.pt/pt/legislacao_aduaneira/oficios_circulados_doclib/</a></p>	<p><a href="http://pauta.dgaiec.min-financas.pt/NR/rdonlyres/DC/CF2F7E6-B9DC-42F5-95C9-A3B648840E8E/0/PARTE17.PDF">http://pauta.dgaiec.min-financas.pt/NR/rdonlyres/DC/CF2F7E6-B9DC-42F5-95C9-A3B648840E8E/0/PARTE17.PDF</a></p> <p><a href="http://pauta.dgaiec.min-financas.pt/direitosaduaneiros/outrainfdesalfandegamento/default.htm">http://pauta.dgaiec.min-financas.pt/direitosaduaneiros/outrainfdesalfandegamento/default.htm</a></p>

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
23	Romania	Article 269 (2) from the Law no. 86/2006	<a href="http://www.customs.ro/assets/pdf/agenti-economici/Legea%2086%20privind%20Coudul%20vamal%20al%20Romaniei%20august%202013.doc">www.customs.ro/assets/pdf/agenti-economici/Legea%2086%20privind%20Coudul%20vamal%20al%20Romaniei%20august%202013.doc</a>	N.A.
24	Slovakia	Article 9, paragraph 3, letter x) of the Act No. 652/2004 Coll. on the Governmental bodies in Customs	<a href="http://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/652/20170101">www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/652/20170101</a>	<a href="http://www.financnasprava.sk/sk/podnikatelia/clo-obchodny-tovar/zakazy-a-obmedzenia">www.financnasprava.sk/sk/podnikatelia/clo-obchodny-tovar/zakazy-a-obmedzenia</a>
25	Slovenia	Article 29 of National Act Implementing The Customs Legislation of the EU (Official Gazette RS, Nr. 32/2016)	<a href="http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362">www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362</a>	<a href="http://www.fu.gov.si/carina/http://www.fu.gov.si/en/customs/">www.fu.gov.si/carina/http://www.fu.gov.si/en/customs/</a>
26	Spain	Dual use: COUNCIL REGULATION (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items At internal level: Law 53/2007 of 28 December on the control of the external trade of defence and dual use items, Law 49/1999 of 20 December on the control of chemical substances likely to be diverted for the fabrication of chemical weapons and Royal Decree 679/2014 of 1 August laying down the regulation on the regulation on the external trade of defence items, other items and dual use products and technologies.	<a href="http://www.agenciatributaria.es/AFAT.internet/Inicio/La_Agencia_Tributaria/Normativa/Normativa_tributaria_y_aduanera/Legislacion_de_Aduanas_e_Impuestos_Especiales/Normativa_aduanera/Productos_y_tecnologias_de_doble_uso/Productos_y_tecnologias_de_doble_uso.shtml">www.agenciatributaria.es/AFAT.internet/Inicio/La_Agencia_Tributaria/Normativa/Normativa_tributaria_y_aduanera/Legislacion_de_Aduanas_e_Impuestos_Especiales/Normativa_aduanera/Productos_y_tecnologias_de_doble_uso/Productos_y_tecnologias_de_doble_uso.shtml</a>	N.A.
27	Sweden	<i>Various legal acts exists depending on competent authorities. The url referenced provides a list to consult.</i>	<a href="http://www.tullverket.se/sv/omoss/forfattningaritullverket/importochexportforeskrifterforfattningsstod.4.792224361590183a4d3683.html">www.tullverket.se/sv/omoss/forfattningaritullverket/importochexportforeskrifterforfattningsstod.4.792224361590183a4d3683.html</a>	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
28	United Kingdom	<i>Relevant legislation applies depending on the type of good, origin and destination. Specific page on import and export controls is available on government website.</i>	All government information relating to export and import procedures is hosted on a single website: <a href="http://www.gov.uk">www.gov.uk</a>	N.A.

## 1.1(g) Penalty provisions for breaches of import, export, or transit formalities;

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
1	Austria	§ 30 and § 41 of the Customs Legislation Implementing Law (Zollrechts-Durchführungsgesetz – ZollR-DG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 659 of 1994 Zoll R-DG § 35 and § 36 of the Financial Criminal Law (Finanzstrafgesetz – FinStrG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 129 of 1958 (last amended 2017) Section 10 of the Austrian Foreign Trade Act; § 79 - § 89, (Außenwirtschaftsgesetz - AußWG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 26 of 2011	<a href="http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007221">www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=20007221</a>	N.A.
2	Belgium	Chapter XXIV of the General Law on Customs and Excise of 18 July 1977	<a href="http://www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi">www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi</a>	N.A.
3	Bulgaria	Part eight of the Customs Act Section III of the Penal Code	<a href="http://customs.bg/bg/page/81">http://customs.bg/bg/page/81</a> <a href="http://www.lex.bg/bg/laws/ldoc/1589654529">http://www.lex.bg/bg/laws/ldoc/1589654529</a>	N.A.



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		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
4	Croatia	Part 11 Article 60-72 of the Act Implementing Customs Legislation of the EU (NN 40/2016)	<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html</a>	<a href="https://carina.gov.hr">https://carina.gov.hr</a>
5	Cyprus	The Customs Law of 2004, Law 94 (I) of 2004, Article 88	Official Gazette no. 3849 on 30 April 2004: <a href="http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004">http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004</a>	Department of Customs & Excise Website, of the Republic of Cyprus: <a href="http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BB A5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement">www.mof.gov.cy/mof/customs/customs.nsf/All/2131BB A5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement</a>
6	Czech Republic	Articles 47-55 of Act no. 242/2016 Col., the Customs Act	<a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86833&amp;nr=242~2F2016&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86833&amp;nr=242~2F2016&amp;rpp=15#local-content</a>	N.A.
7	Denmark	Chapter 7 of Toldloven (Danish Customs Act)	<a href="http://www.retsinformation.dk/Forms/R0710.aspx?id=183644">www.retsinformation.dk/Forms/R0710.aspx?id=183644</a>	<a href="http://www.skat.dk/skat.aspx?oId=1919724&amp;chk=214580">www.skat.dk/skat.aspx?oId=1919724&amp;chk=214580</a>
8	Estonia	Chapter 13 of Customs Act; Division 4 of Chapter 21 of Penal Code	<a href="http://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69">www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69</a> <a href="http://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017009/consolide">www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017009/consolide</a>	N.A.
9	Finland	<u>Administrative penalties:</u> Sections 96-97 of the Customs Act (304/2016)	<a href="http://www.finlex.fi/fi/laki/alkup/2016/20160304">www.finlex.fi/fi/laki/alkup/2016/20160304</a>	N.A.
		<u>Criminal penalties:</u> Section 99 of the Customs Act	<a href="http://www.finlex.fi/fi/laki/alkup/2016/20160304">www.finlex.fi/fi/laki/alkup/2016/20160304</a>	
9	Finland	Sections 1-3 and 9-11 of the Chapter 29 of the Criminal Code (39/1889) Chapters 46, 50 and 50a of the Criminal Code	<a href="http://www.finlex.fi/fi/laki/ajantasa/1889/18890039001#L29">www.finlex.fi/fi/laki/ajantasa/1889/18890039001#L29</a>	
		Chapter VI – Penal provisions (Articles 408 to 440 a) of the French Customs Code	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570</a>	N.A.
10	France	Chapter VI – Penal provisions (Articles 408 to 440 a) of the French Customs Code	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570</a>	N.A.

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		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
11	Germany	Section 377 ff. of the Fiscal Code (Provisions on administrative fines)	<a href="http://www.zoll.de/SiteGlobals/Forms/VorschriftenSuche/VorschriftenSuche_BegriffSuche_solr_form.html?qt=111772_list%253D1_1">http://www.zoll.de/SiteGlobals/Forms/VorschriftenSuche/VorschriftenSuche_BegriffSuche_solr_form.html?qt=111772_list%253D1_1</a>  <a href="http://www.zoll.de/SiteGlobals/Forms/VorschriftenSuche/EN/VorschriftenSuche_BegriffSuche_solr_form.html?nn=94742">http://www.zoll.de/SiteGlobals/Forms/VorschriftenSuche/EN/VorschriftenSuche_BegriffSuche_solr_form.html?nn=94742</a>	<a href="http://www.gesetze-im-internet.de/englisch_ao/index.html">http://www.gesetze-im-internet.de/englisch_ao/index.html</a>
12	Greece	Article 142 par. 1 and 2 of the Law 2960/2001 "National Customs Code" - Official Government Gazette: Number 265/A/2001 Article 150 par. 1 of Law 2960/2001 "National Customs Code"- Official Government Gazette: Number 265/A/2001 Article 150 par. 3 of Law 2960/2001 "National Customs Code" Official Government Gazette: Number 265/A/2001	Official Gazette: <a href="http://www.et.gr">www.et.gr</a>	N.A.
13	Hungary	25-35 paragraph of Act 13 of 2016 on the implementation of union customs law 4-6 paragraph of the Decree of Ministry for National Economy 11/2016 (IV. 29.) on the detailed rules on the implementation of union customs law	<a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=194898.340034">http://njt.hu/cgi_bin/njt_doc.cgi?docid=194898.340034</a>  <a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=195208.333362">http://njt.hu/cgi_bin/njt_doc.cgi?docid=195208.333362</a>	N.A.
14	Ireland	Section 40 of Customs Act of 2015	<a href="http://www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html?q=Customs+Act&amp;years=2015">http://www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html?q=Customs+Act&amp;years=2015</a>	<a href="http://www.revenue.ie/en/tax-professionals/legislation/index.aspx">http://www.revenue.ie/en/tax-professionals/legislation/index.aspx</a>

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15	Italy	National Law: D.P.R. 23/01/1973 n.43 (T.U.L.D.) Consolidated text of provisions governing customs matters: D.Lgs 15/01/2016 n. 8.	<a href="http://def.finanze.it/DocTribFrontend/getAttNormativoDetail.do?ACTION=getSommario&amp;id={70F7E962-BF57-4C34-AD12-1298D1F6E440}">http://def.finanze.it/DocTribFrontend/getAttNormativoDetail.do?ACTION=getSommario&amp;id={70F7E962-BF57-4C34-AD12-1298D1F6E440}</a>  <a href="http://www.gazzettaufficiale.it/eli/id/2016/1/22/16G00011/sg">http://www.gazzettaufficiale.it/eli/id/2016/1/22/16G00011/sg</a>	N.A.
16	Latvia	Latvian Administrative Violations Code Articles 108.5; 190.15; 201.10; 201.12; 201.13; 201.14; 201.15; 201.16; 201.17; 201.18 The Criminal Law Articles 190.; 190.1; 191.; 195.2	<a href="https://likumi.lv/doc.php?id=89648">https://likumi.lv/doc.php?id=89648</a>  <a href="https://likumi.lv/doc.php?id=88966">https://likumi.lv/doc.php?id=88966</a>	Guidelines on penalties: <a href="http://www.vid.gov.lv/lv/vid-vadlinijas">www.vid.gov.lv/lv/vid-vadlinijas</a>
17	Lithuania	Art. 208, 210-217 of the Code of Administrative Offenses Art. 199-200 of the Criminal Code	<a href="https://www.e-tar.lt/portal/lt/legalAct/TAR.2B866DFF7D43">https://www.e-tar.lt/portal/lt/legalAct/TAR.2B866DFF7D43</a>  <a href="https://www.e-tar.lt/portal/lt/legalAct/TAR.2B866DFF7D43">https://www.e-tar.lt/portal/lt/legalAct/TAR.2B866DFF7D43</a>	N.A.
18	Luxembourg	Chapter XXIV of the Customs and Excise law (art. 220 to 266)	<a href="http://data.legilux.public.lu/file/eli-etat-leg-recueil-lois-speciales-2-fr-pdf.pdf#page=617">http://data.legilux.public.lu/file/eli-etat-leg-recueil-lois-speciales-2-fr-pdf.pdf#page=617</a>	N.A.
19	Malta	Articles 60 to 62 - Chapter 37 "Customs Ordinance" of the Laws of Malta	<a href="http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&amp;itemid=8596&amp;l=1">http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&amp;itemid=8596&amp;l=1</a>	N.A.
20	Netherlands	Provisions in Dutch penal law, in particular article 72-88 related to taxes and articles 11.1-11:14 of General Customs laws	Official Gazette: <a href="http://wetten.overheid.nl/zoeken">http://wetten.overheid.nl/zoeken</a>	<a href="http://www.belastingdienst.nl/wps/wcm/connect/nl/douane/douane">www.belastingdienst.nl/wps/wcm/connect/nl/douane/douane</a>  <a href="http://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/strafbepalingen_deel_1.html">www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/strafbepalingen_deel_1.html</a>
21	Poland	<u>General:</u> Chapter 7 of Penal Fiscal Code (Journal of Laws 2016, item 2137, as amended) <u>Strategic goods:</u> Article 33 of Act of 29 November 2000 on foreign trade in goods, technologies and services of strategic importance	<a href="http://www.dziennikustaw.gov.pl/DU/2016/2137/1">www.dziennikustaw.gov.pl/DU/2016/2137/1</a>  <a href="http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU2013000194">http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU2013000194</a>	N.A.

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		to national security, as well as the maintenance of national peace and security.as well as the maintenance of national peace and security. (Journal of Laws 2013, item 194)		
22	Portugal	Articles 92 to 112 of the General Regime on Tax Infractions, approved by Law no. 15/2001, of 5/6.	<a href="http://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/rgit/index_rg.htm">http://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/rgit/index_rg.htm</a>	N.A.
23	Romania	Articles 654-657 from the Government Decision no. 707/2006	<a href="http://www.customs.ro/assets/pdf/agenti-economici/HG%20707%20cu%20modificarile%20completarile%20ulterioare%20var%20august%202010%20.pdf">www.customs.ro/assets/pdf/agenti-economici/HG%20707%20cu%20modificarile%20completarile%20ulterioare%20var%20august%202010%20.pdf</a>	N.A.
24	Slovakia	Articles 70 - 84b of the Act No. 199/2004 Coll. Customs Code, and amending and supplementing certain acts	<a href="http://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101">www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101</a>	N.A.
25	Slovenia	Articles 46 and 47 National Act Implementing The Customs Legislation of the EU (Official Gazette RS, Nr. 32/2016)	<a href="http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362">www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362</a>	N.A.
26	Spain	Ley 58/2003, General Tributaria (General tax law) Real Decreto 2063/2004, de 15 de octubre, por el que se aprueba el Reglamento general del régimen sancionador tributario (Royal Decree 2036/2004 of 15 October laying down the general regulation on the tax sanctions regime)	<a href="http://www.boe.es/diario_boe/txt.php?id=BOE-A-2005-8662">www.boe.es/diario_boe/txt.php?id=BOE-A-2005-8662</a> <a href="http://www.boe.es/buscar/act.php?id=BOE-A-2004-18398">www.boe.es/buscar/act.php?id=BOE-A-2004-18398</a>	N.A.
27	Sweden	Tulllag (2016:253) Swedish Customs Act Chapter 5, 1-21 §§	<a href="http://www.tullverket.se/download/18.5c62b5b71540cfd182419bb/1499063471375/31f02_01.pdf">www.tullverket.se/download/18.5c62b5b71540cfd182419bb/1499063471375/31f02_01.pdf</a>	<a href="http://www.tullverket.se/sv/foretag/importeravaror/betalatullochandraavgifter.4.6ac2c843157b7beb007422.html">www.tullverket.se/sv/foretag/importeravaror/betalatullochandraavgifter.4.6ac2c843157b7beb007422.html</a>

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28	United Kingdom	<p>Customs and Excise Management Act 1979 (CEMA) and the 1994 Finance Act.</p> <p>CEMA includes criminal sanctions for:</p> <ul style="list-style-type: none"> <li>Making untrue customs declarations (Section 167)</li> <li>Counterfeit documents (Section 168)</li> <li>Fraudulent evasion (Section 170)</li> </ul> <p>Sections 20-23 of the 1994 Finance Act includes criminal sanctions for</p> <ul style="list-style-type: none"> <li>Failure to keep records</li> <li>Failure to provide information to the customs authorities</li> </ul> <p>The legal basis for the UK's civil evasion penalty regime is contained in the 2003 Finance Act. This covers breaches of customs law where the UK customs authority is satisfied the relevant tax and duty has been evaded and the conduct was dishonest (whether or not it gives rise to any criminal liability).</p>	<p>All government information relating to export and import procedures is hosted on a single website: <a href="http://www.gov.uk">www.gov.uk</a></p>	N.A.

## 1.1(h) Procedures for appeal or review;

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
1	Austria	<p>§ 42ff - § 47 of the Customs Legislation Implementing Law (Zollrechts-Durchführungsgesetz – ZollR-DG), Federal Law Gazette (Bundesgesetzblatt - BGBl) Nr. 659 of 1994 4 (last amended 2016)</p>	<p><a href="https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004913">https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&amp;Gesetzesnummer=10004913</a></p>	N.A.

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		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
2	Belgium	Book II, Title I, Chapter II, § III, of the Code of Criminal procedure	<a href="http://www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?language=fr&amp;tri=dd%20AS%20RANK&amp;value=&amp;cn=1808111930&amp;caller=image_a1&amp;fromtab=loi&amp;la=F">www.ejustice.just.fgov.be/cgi_loi/loi_a1.pl?language=fr&amp;tri=dd%20AS%20RANK&amp;value=&amp;cn=1808111930&amp;caller=image_a1&amp;fromtab=loi&amp;la=F</a>	N.A.
		Chapter XXIII of the General Law on Customs and Excise of 18 July 1977	<a href="http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi">www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi</a>	
		Book IV, Chapter XXIV of the Judicial Code	<a href="http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1967101004&amp;table_name=loi">www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&amp;la=F&amp;cn=1967101004&amp;table_name=loi</a>	
3	Bulgaria	Article 220 of the Customs Act Administrative Procedure Code	<a href="http://customs.bg/bg/page/81">http://customs.bg/bg/page/81</a> <a href="http://www.lex.bg/laws/ldoc/2135521015">www.lex.bg/laws/ldoc/2135521015</a>	N.A.
4	Croatia	Article 59 of the Act Implementing Customs Legislation of the EU (NN 40/2016)	<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2016_04_40_1045.html</a>	<a href="https://carina.gov.hr/">https://carina.gov.hr/</a>
5	Cyprus	a) The Customs Law of 2004, Law 94 (I) of 2004, Article 112	a) Official Gazette no:3849 on 30 April 2004 <a href="http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004">http://www.cygazette.com/Gazette.dll/%7B68F81256-C16B-4F9B-9437-CBA7BA2AA4E4%7D/AppPgView?IssueNo=3849&amp;PageNo=0&amp;AppNo=1&amp;PartNo=1&amp;IssueDate=4/30/2004</a>	a) Customs & Excise Department Website, of the Republic of Cyprus <a href="http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement">www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement</a>
		b) Article 146 of the constitution of the Republic of Cyprus	b) No URL link in the Gazette	b) Website of the Presidency of the Republic of Cyprus <a href="http://www.presidency.gov.cy/presidency/presidency.nsf/all/1003AEDD83EED9C7C225756F0023C6AD/\$file/CY_Constitution.pdf?openelement">http://www.presidency.gov.cy/presidency/presidency.nsf/all/1003AEDD83EED9C7C225756F0023C6AD/\$file/CY_Constitution.pdf?openelement</a>
6	Czech Republic	Articles 108-124 of Act no 280/2009 Col., the Tax Procedure Code	<a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=69223&amp;nr=280~2F2009&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=69223&amp;nr=280~2F2009&amp;rpp=15#local-content</a>	N.A.

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		Articles 81-93 of Act no 500/2004, Col., the Administrative Procedure Code  Articles 102-119 of Act no 150/2002 Col., the Judicial Procedure Code	<a href="https://portal.gov.cz/ap/zakony/zakonPar.jsp?idBiblio=58370&amp;nr=500~2F2004&amp;rpp=15#local-content">https://portal.gov.cz/ap/zakony/zakonPar.jsp?idBiblio=58370&amp;nr=500~2F2004&amp;rpp=15#local-content</a>  <a href="https://portal.gov.cz/ap/zakony/zakonPar.jsp?idBiblio=53360&amp;nr=150~2F2002&amp;rpp=15#local-content">https://portal.gov.cz/ap/zakony/zakonPar.jsp?idBiblio=53360&amp;nr=150~2F2002&amp;rpp=15#local-content</a>	
7	Denmark	Skatteforvaltningsloven (Tax Administration Act) no. 1267 of 12 November 2015)	<a href="http://www.retsinformation.dk/forms/r0710.aspx?id=168513">www.retsinformation.dk/forms/r0710.aspx?id=168513</a>	<a href="http://www.skat.dk/skat.aspx?oid=1898466&amp;chk=214580">www.skat.dk/skat.aspx?oid=1898466&amp;chk=214580</a>
8	Estonia	Paragraph 2 of Customs Act  Chapter 14 of Taxation Act	<a href="http://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69">www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69</a>  <a href="http://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/504072017002/consolide#0614d21f-1987-44fc-a03b-009c85a624d4">www.riigiteataja.ee/en/eli/ee/Riigikogu/act/504072017002/consolide#0614d21f-1987-44fc-a03b-009c85a624d4</a>	N.A.
9	Finland	Chapter 13 of the Customs Act (304/2016)	<a href="http://www.finlex.fi/fi/laki/alkup/2016/20160304">www.finlex.fi/fi/laki/alkup/2016/20160304</a>	<a href="http://tulli.fi/yrittysasiakkaat/muutoksenhaku">http://tulli.fi/yrittysasiakkaat/muutoksenhaku</a>
10	France	<u>Right to be heard:</u> Articles 67A to 67D of the French Customs Code  <u>Administrative appeal:</u> Article 410-1 of the Code des relations entre le public et l'administration (Public-Administration Relationships Code)  <u>Appeal to court:</u> Articles 352, 357 and 358 of French Customs Code  Article R.431-9 of the Administrative justice code	<a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570</a>  <a href="http://www.legifrance.gouv.fr/affichCode.do;jsessionid=A2772A29ED8127DE2B3401E7D16009DB.tpdila18v_1?idSectionTA=LEGISCTA000031367821&amp;cidTexte=LEGITEXT00031366350&amp;dateTexte=20160209">www.legifrance.gouv.fr/affichCode.do;jsessionid=A2772A29ED8127DE2B3401E7D16009DB.tpdila18v_1?idSectionTA=LEGISCTA000031367821&amp;cidTexte=LEGITEXT00031366350&amp;dateTexte=20160209</a>  <a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570</a>  <a href="http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070933">www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070933</a>	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
11	Germany	Section 355 ff. of the Fiscal Code; Section 40 ff. of the Code of Procedure for Fiscal Courts (Act which regulates the organization and the government of the Fiscal Courts and the legal procedure).	<a href="http://www.zoll.de/DE/Fachthemen/Verbote-Beschraenkungen/Gewerblicher-Rechtsschutz/Marken-und-Produktpiraterie/Taetig-werden-der-Zollbehoerden/Rechtsbe-helfe/rechtsbehilfe_nod_e.html">http://www.zoll.de/DE/Fachthemen/Verbote-Beschraenkungen/Gewerblicher-Rechtsschutz/Marken-und-Produktpiraterie/Taetig-werden-der-Zollbehoerden/Rechtsbe-helfe/rechtsbehilfe_nod_e.html</a>	<a href="https://www.gesetze-im-internet.de/fgo/FGO.pdf">https://www.gesetze-im-internet.de/fgo/FGO.pdf</a>
12	Greece	152 par. 6 of Law 2960/2001 National Customs Code, Official Government Gazette: Number 265/A/2001 Article 24 of the Code of Administrative Procedure – Law 2690/1999, Official Government Gazette Number 45/A/1999 Code of Administrative Judicial Procedure – Law 2717/1999 /Official Government Gazette Number 97/A/1999	Official Gazette: <a href="http://www.et.gr">www.et.gr</a>	N.A.
13	Hungary	Chapter VII of Act 140 of 2004 on the General Rules of Administrative Proceedings and Services	<a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=85989_328049">http://njt.hu/cgi_bin/njt_doc.cgi?docid=85989_328049</a>	N.A.
14	Ireland	Sections 44 -48 of the Customs Act 2015	<a href="http://www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html">www.irishstatutebook.ie/eli/2015/act/18/enacted/en/html</a>	<a href="http://www.revenue.ie/en/tax-professionals/legislation/notes-for-guidance/customs-act.aspx">www.revenue.ie/en/tax-professionals/legislation/notes-for-guidance/customs-act.aspx</a>
15	Italy	D.L. 31/12/1992 n.546 "Disposizioni sul processo tributario" (Provisions concerning tax proceedings) D.Lgs 2/07/2010 n. 104 "Codice del Processo amministrativo" (Code of the Administrative Procedure)	<a href="http://www.gazzettaufficiale.it/dettaglio/codici/tributario;jsessionid=neWnC-HRFpWpyqOXReAiCA_.ntc-as5-quri2b">www.gazzettaufficiale.it/dettaglio/codici/tributario;jsessionid=neWnC-HRFpWpyqOXReAiCA_.ntc-as5-quri2b</a>  <a href="http://www.gazzettaufficiale.it/gunewsletter/dettaglio.jsp?service=1&amp;dataqu=2010-07-07&amp;task=dettaglio&amp;numgu=156&amp;redaz=01G0127&amp;tmstp=1279272527887">www.gazzettaufficiale.it/gunewsletter/dettaglio.jsp?service=1&amp;dataqu=2010-07-07&amp;task=dettaglio&amp;numgu=156&amp;redaz=01G0127&amp;tmstp=1279272527887</a>	N.A.



Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
16	Latvia	Law On the State Revenue Service Administrative Procedure Law Law On Taxes and Duties	<a href="https://likumi.lv/doc.php?id=55567">https://likumi.lv/doc.php?id=55567</a> <a href="https://likumi.lv/doc.php?id=59902">https://likumi.lv/doc.php?id=59902</a> <a href="https://likumi.lv/doc.php?id=33946">https://likumi.lv/doc.php?id=33946</a>	<a href="http://www.vid.gov.lv/lv/atbildiba">www.vid.gov.lv/lv/atbildiba</a>
17	Lithuania	Article 14 of the Public Administration Law  Articles 31-38 of the Customs Law  Chapter IX of the Tax Administration Law  The Code of Administrative Offenses  Order No 1B-1074 of 27 December 2016 of the Director General of the Customs Department	<a href="https://www.e-tar.lt/portal/lt/legalAct/TAR.0BDFFD850A66">https://www.e-tar.lt/portal/lt/legalAct/TAR.0BDFFD850A66</a>  <a href="https://www.e-tar.lt/portal/lt/legalAct/07fce710abd411e6b844f0f29024f5ac">https://www.e-tar.lt/portal/lt/legalAct/07fce710abd411e6b844f0f29024f5ac</a>  <a href="https://www.e-tar.lt/portal/lt/legalAct/TAR.3EB34933E485">https://www.e-tar.lt/portal/lt/legalAct/TAR.3EB34933E485</a>  <a href="https://www.e-tar.lt/portal/lt/legalAct/4ebe66c0262311e5bf92d6af3f6a2e8b">https://www.e-tar.lt/portal/lt/legalAct/4ebe66c0262311e5bf92d6af3f6a2e8b</a>  <a href="https://www.e-tar.lt/portal/lt/legalAct/2196a250cc3211e6a2cac7383cbb90a3">https://www.e-tar.lt/portal/lt/legalAct/2196a250cc3211e6a2cac7383cbb90a3</a>	<a href="http://www.lrmuitine.lt/web/guest/792">www.lrmuitine.lt/web/guest/792</a>
18	Luxembourg	Articles 211 to 219 of Chapter XXIII of the customs and excise law <a href="#">Loi générale sur les douanes et accises du 18 juillet 1977</a> (page 62)	<a href="http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes-accises-20171023-fr-pdf.pdf">http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes-accises-20171023-fr-pdf.pdf</a> (page 96)	N.A.
19	Malta	Article 9 of the Import Duties Act CH 337	<a href="http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&amp;itemid=8810&amp;l=1">http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&amp;itemid=8810&amp;l=1</a>	N.A.
20	Netherlands	Administrative and Civil Code articles 339 and 358  Code for Criminal Procedure  Custom Law article 44, 22, 29 of 12.2.	Official Gazette: <a href="http://wetten.overheid.nl/zoeken">http://wetten.overheid.nl/zoeken</a>  <a href="http://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HD/bezwaar_en_beroep.html">www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HD/bezwaar_en_beroep.html</a>	N.A.
21	Poland	Article 73 of Polish Act Customs Law (Journal of Laws 2016, item 1880, as amended)	<a href="http://www.dziennikustaw.gov.pl/DU/2016/1880/1">www.dziennikustaw.gov.pl/DU/2016/1880/1</a>	N.A.

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
22	Portugal	Articles 66. to 77.-B, 96. to 134. of the Code of Tax Process and Procedure, approved by Decree-Law n.º 433/1999, of 26/10 Articles 37.º to 96.º of the Administrative Court Process Code, approved by Law n.º 15/2002, of 22/2.	<a href="http://info.portaldasfinancas.gov.pt/NR/rdonlyres/56446B45-8EAF-43E0-9648-5D36C3B5645A/0/CPPT.pdf">http://info.portaldasfinancas.gov.pt/NR/rdonlyres/56446B45-8EAF-43E0-9648-5D36C3B5645A/0/CPPT.pdf</a> <a href="http://www.ministeriopublico.pt/iframe/codigo-de-processo-nos-tribunais-administrativos">www.ministeriopublico.pt/iframe/codigo-de-processo-nos-tribunais-administrativos</a>	N.A.
23	Romania	Law no. 554/2004 on Contentious Administrative	N.A.	<a href="http://www.customs.ro/info-publice/modalitati-de-contestare-a-deciziei-in-situatia-in-care-persoana-se-considera-vatamata-in-privinta-dreptului-de-acces-la-informatiile-de-interes-public-solicitate">www.customs.ro/info-publice/modalitati-de-contestare-a-deciziei-in-situatia-in-care-persoana-se-considera-vatamata-in-privinta-dreptului-de-acces-la-informatiile-de-interes-public-solicitate</a> <a href="http://www.customs.ro/info-publice/modalitati-de-contestare-a-deciziilor-autoritatii-vamale-conform-regulamentului-consiliului-cee-nr-291392-de-instituire-a-codului-vamal-comunitar">www.customs.ro/info-publice/modalitati-de-contestare-a-deciziilor-autoritatii-vamale-conform-regulamentului-consiliului-cee-nr-291392-de-instituire-a-codului-vamal-comunitar</a>
24	Slovakia	Articles 53 – 68 of the Act No.71/1967 on Administrative Proceedings (Administrative Code)	<a href="http://www.slovlex.sk/pravne-predpisy/SK/ZZ/1967/71/20170701">www.slovlex.sk/pravne-predpisy/SK/ZZ/1967/71/20170701</a>	N.A.
25	Slovenia	Article 86 and 87 of Tax Procedure Act (Official Gazette RS, Nr. 13/11 – Official Consolidated Text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 25/14 – ZFU, 40/14 – ZIN-B, 90/14, 91/15 and 63/16)	<a href="http://www.pisrs.si/Pis.web/pragledPredpisa?id=ZAKO4703">www.pisrs.si/Pis.web/pragledPredpisa?id=ZAKO4703</a>	N.A.
		Chapter 15 of Administrative procedure Act (Official Gazette RS, Nr. 24/06 – Official Consolidated Text, 105/06 – ZUS-1, 126/07, 65/08, 8/10 and 82/13)	<a href="http://www.pisrs.si/Pis.web/pragledPredpisa?id=ZAKO1603">www.pisrs.si/Pis.web/pragledPredpisa?id=ZAKO1603</a>	

Member State		PART A		PART B
		Legal reference	URL link to Official Publication (e.g. Gazette)	URL link to explanatory website
26	Spain	<p>Ley 58/2003, General Tributaria (General tax law)</p> <p>Real Decreto 520/2005, de 13 de mayo, por el que se aprueba el Reglamento general de desarrollo de la Ley 58/2003, de 17 de diciembre, General Tributaria, en materia de revisión en vía administrativa. (Royal Decree 520/2013 of 13 May supplementing General Tax Law as regards rules concerning administrative review.)</p>	<p><a href="http://www.boe.es/buscar/act.php?id=BOE-A-2003-23186">www.boe.es/buscar/act.php?id=BOE-A-2003-23186</a></p> <p><a href="http://www.boe.es/diario_boe/txt.php?id=BOE-A-2005-8662">www.boe.es/diario_boe/txt.php?id=BOE-A-2005-8662</a></p>	<p><a href="http://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Normativa/Normativa_tributaria_y_aduanera/Normativa_tributaria_y_aduanera.shtml">www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Normativa/Normativa_tributaria_y_aduanera/Normativa_tributaria_y_aduanera.shtml</a></p>
27	Sweden	Swedish Customs Act, Chapter 6, 1-26§§	<p><a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tullag-2016253_sfs-2016-253">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tullag-2016253_sfs-2016-253</a></p>	A decision is always accompanied with how to appeal.
28	United Kingdom	<p><i>Customers can ask for an internal review of any decision from HMRC, and if they are not satisfied with the outcome of the review they can appeal formally, a "judicial appeal", to the independent Tax Tribunal.</i></p> <p><i>The independent Tax Tribunal is administered by Her Majesty's Courts &amp; Tribunals Service, which is governed by the Ministry of Justice.</i></p>	<p><a href="http://www.gov.uk/topic/dealing-with-hmrc/complaints-appeals">www.gov.uk/topic/dealing-with-hmrc/complaints-appeals</a></p>	<p>All government information relating to export and import procedures is hosted on a single website:</p> <p><a href="http://www.gov.uk">www.gov.uk</a></p>

**(c) The contact information of the enquiry points referred to in paragraph 3.1**

Member State	Enquiry point - entity	E-mail address	URL link to website
1	Austria Central Customs Information Office	<a href="mailto:zollinfo@bmf.gv.at">zollinfo@bmf.gv.at</a>	<a href="https://english.bmf.gv.at/customs/Contact-information.html">https://english.bmf.gv.at/customs/Contact-information.html</a>
2	Belgium Central Customs Information Office	<a href="mailto:info.douane@minfin.fed.be">info.douane@minfin.fed.be</a>	<a href="https://financien.belgium.be/nl/douane_accijnzen/contacteer-de-aada">https://financien.belgium.be/nl/douane_accijnzen/contacteer-de-aada</a>
3	Bulgaria Central Directorate of National Customs Agency	<a href="mailto:delovodstvo@customs.bg">delovodstvo@customs.bg</a>	<a href="http://customs.bg/bg/page/16">http://customs.bg/bg/page/16</a>
4	Croatia Customs Administration Service for Communication and Support	<a href="mailto:javnost@carina.hr">javnost@carina.hr</a>	<a href="https://carina.gov.hr/kontakti/3069">https://carina.gov.hr/kontakti/3069</a>
5	Cyprus Department of Customs & Excise – Customs Headquarters, Nicosia	<a href="mailto:headquarters@customs.mof.gov.cy">headquarters@customs.mof.gov.cy</a>	<a href="http://www.mof.gov.cy/mof/Customs/customs.nsf/dmlcontact_en/dmlcontact_en?OpenDocument">www.mof.gov.cy/mof/Customs/customs.nsf/dmlcontact_en/dmlcontact_en?OpenDocument</a>
6	Czech Republic DG Customs - Advisory and Information Center	<a href="mailto:informace@cs.mfcr.cz">informace@cs.mfcr.cz</a>	<a href="http://www.celnisprava.cz/cz/onas/kontakty/Stranky/centrum-pro-zakladni-poradenstvi-a-informace-z-oblasti-celni-a-danove-problematiky-a-dalsich-kompetenci-celni-spravy-cr.aspx">www.celnisprava.cz/cz/onas/kontakty/Stranky/centrum-pro-zakladni-poradenstvi-a-informace-z-oblasti-celni-a-danove-problematiky-a-dalsich-kompetenci-celni-spravy-cr.aspx</a>
7	Denmark Danish Customs and Tax Administration - SKAT Døgtjeneste	<a href="mailto:skatdogntjeneste@skat.dk">skatdogntjeneste@skat.dk</a>	<a href="http://www.skat.dk/skat.aspx?oid=2160893">www.skat.dk/skat.aspx?oid=2160893</a>
8	Estonia Tax and Customs Board	<a href="mailto:emta@emta.ee">emta@emta.ee</a>	<a href="http://www.emta.ee/eng">www.emta.ee/eng</a>
9	Finland Customs	<a href="http://tulli.fi/tietoa-tullista/yhteystiedot">http://tulli.fi/tietoa-tullista/yhteystiedot</a>	<a href="http://tulli.fi/yritysasiakkaat">http://tulli.fi/yritysasiakkaat</a> <a href="http://tulli.fi/yritysasiakkaat/tullin-asiakkaana/asiakasyhteisty">http://tulli.fi/yritysasiakkaat/tullin-asiakkaana/asiakasyhteisty</a> <a href="http://tulli.fi/tietoa-tullista/yhteystiedot/kysy-yritysasiakkaat">http://tulli.fi/tietoa-tullista/yhteystiedot/kysy-yritysasiakkaat</a>
10	France Info Douane Service (IDS) National Customs Information Center	<a href="mailto:ids@douane.finances.gouv.fr">ids@douane.finances.gouv.fr</a>	<a href="http://www.douane.gouv.fr/articles/a12999-info-douane-service">www.douane.gouv.fr/articles/a12999-info-douane-service</a>
11	Germany Generalzolldirektion, Direktion II, Zentrale Auskunft Central Customs Authority, Directorate II, Central Information Unit	Individuals: <a href="mailto:Info.privat@zoll.de">Info.privat@zoll.de</a>  Legal and technical topics: <a href="mailto:Info.gewerblich@zoll.de">Info.gewerblich@zoll.de</a> English: <a href="mailto:Enquiries.english@zoll.de">Enquiries.english@zoll.de</a>	<a href="http://www.zoll.de/DE/Service/Auskuenfte/auskuenfte_node.html">www.zoll.de/DE/Service/Auskuenfte/auskuenfte_node.html</a>  <a href="http://www.zoll.de/EN/Service/Enquiries/enquiries_node.html">http://www.zoll.de/EN/Service/Enquiries/enquiries_node.html</a>

12	Greece	Electronic Customs Directorate	<a href="mailto:secur_icis@gsis.gr">secur_icis@gsis.gr</a>	<a href="https://portal.gsis.gr/porta/page/portal/ICISnet/services?adreseID=10026938">https://portal.gsis.gr/porta/page/portal/ICISnet/services?adreseID=10026938</a>
13	Hungary	Central Customer Service of the customs authority	<a href="mailto:vam.info@nav.gov.hu">vam.info@nav.gov.hu</a>	<a href="http://en.nav.gov.hu/">http://en.nav.gov.hu/</a>
14	Ireland	Office of the Revenue Commissioners	<a href="mailto:dohora@revenue.ie">dohora@revenue.ie</a>	<a href="http://www.revenue.ie">www.revenue.ie</a>
15	Italy	Italian Customs and Monopolies Agency	<a href="http://www1.agenziadogane.it/ed/servizi/urp_mail/sc_heda.htm">www1.agenziadogane.it/ed/servizi/urp_mail/sc_heda.htm</a>	<a href="http://www.agenziadoganemondo.poli.gov.it/portale/lagenzia/contatta-lagenzia/area-dogane/comunicare-dogane">www.agenziadoganemondo.poli.gov.it/portale/lagenzia/contatta-lagenzia/area-dogane/comunicare-dogane</a>  <a href="http://www.agenziadoganemondo.poli.gov.it/portale/-/ufficio-telematico-per-le-relazioni-con-il-pubblico">www.agenziadoganemondo.poli.gov.it/portale/-/ufficio-telematico-per-le-relazioni-con-il-pubblico</a>
16	Latvia	The State Revenue Service	Tax and Electronic Declaration System <a href="mailto:VID.konsultanti@vid.gov.lv">VID.konsultanti@vid.gov.lv</a> <a href="mailto:MP.konsultacija@vid.gov.lv">MP.konsultacija@vid.gov.lv</a>  Customs Board <a href="mailto:MP.lietvediba@vid.gov.lv">MP.lietvediba@vid.gov.lv</a>  Other questions <a href="mailto:vid@vid.gov.lv">vid@vid.gov.lv</a>	<a href="http://www.vid.gov.lv/lv">www.vid.gov.lv/lv</a>
17	Lithuania	Central Customs Information Office (Customs Department)	<a href="mailto:info@lrmuitine.lt">info@lrmuitine.lt</a>	<a href="http://www.lrmuitine.lt">www.lrmuitine.lt</a>
18	Luxembourg	Customs & Excise Administration Directorate	<a href="mailto:douanes@do.etat.lu">douanes@do.etat.lu</a>	N.A.
19	Malta	Customs Department - Malta	<a href="mailto:malta.customs@gov.mt">malta.customs@gov.mt</a>	<a href="https://customs.gov.mt/customs">https://customs.gov.mt/customs</a>
20	Netherlands	Custom Services Tax authorities	Via website	<a href="http://www.belastingdienst.nl/wps/wcm/connect/nl/zoeken/zoeken?q=contact+ondernemers&amp;start=0&amp;num=10&amp;hl=nl">www.belastingdienst.nl/wps/wcm/connect/nl/zoeken/zoeken?q=contact+ondernemers&amp;start=0&amp;num=10&amp;hl=nl</a>
21	Poland	National Revenue Administration Information Centre	General information and contact: <a href="mailto:kis.kancelaria@sl.mofnet.gov.pl">kis.kancelaria@sl.mofnet.gov.pl</a> <a href="mailto:kis@si.mofnet.gov.pl">kis@si.mofnet.gov.pl</a>  Tariff (browser, measures, classification), IT systems, EORI, Border information: <a href="http://www.finanse.mf.gov.pl/clo/informacje-podstawowe">www.finanse.mf.gov.pl/clo/informacje-podstawowe</a>  <a href="http://www.finanse.mf.gov.pl/en/customs/basic-information">www.finanse.mf.gov.pl/en/customs/basic-information</a>	<a href="http://www.kis.gov.pl">www.kis.gov.pl</a>

22	Portugal	Autoridade Tributária e Aduaneira	<a href="mailto:sdg-ga@at.gov.pt">sdg-ga@at.gov.pt</a>	N.A.
23	Romania	General Customs Directorate	<a href="mailto:vama@customs.ro">vama@customs.ro</a> <a href="mailto:relatiipublice@customs.ro">relatiipublice@customs.ro</a>	<a href="http://www.customs.ro">www.customs.ro</a>
24	Slovakia	Call Centrum of the Financial Directorate of the Slovak Republic	Live Agent on <a href="http://www.financnasprava.sk">www.financnasprava.sk</a>	<a href="http://www.financnasprava.sk/sk/kontakt/ako-s-nami-komunikovat">www.financnasprava.sk/sk/kontakt/ako-s-nami-komunikovat</a>
25	Slovenia	Financial Administration of the Republic of Slovenia	<a href="mailto:gfu.fu@gov.si">gfu.fu@gov.si</a>	<a href="http://www.fu.gov.si/en/contacts/general_financial_office/">www.fu.gov.si/en/contacts/general_financial_office/</a>
26	Spain	The Tax Agency offers an online service for requesting prior appointments to attend the Tax Agency offices to receive information, assistance, solve requirements, request certificates or any other procedure.	<a href="https://www.agenciatributaria.gob.es/AEAT.sede/en_gb/procedimientoini/GC29.shtml">https://www.agenciatributaria.gob.es/AEAT.sede/en_gb/procedimientoini/GC29.shtml</a>	<a href="http://www.agenciatributaria.es/">http://www.agenciatributaria.es/</a>
27	Sweden	Enquiry Point - National Board of Trade	<a href="mailto:kommerskollegium@kommers.se">kommerskollegium@kommers.se</a>	<a href="http://www.tullverket.se/sv/omoss/kontaktaoss.4.7df61c5915510cfe9e710034.html">www.tullverket.se/sv/omoss/kontaktaoss.4.7df61c5915510cfe9e710034.html</a>
28	United Kingdom	The UK provides a multi-channel approach for providing assistance to businesses	<a href="http://www.gov.uk/topic/business-tax/import-export">www.gov.uk/topic/business-tax/import-export</a>	All government information relating to export and import procedures is hosted on a single website: <a href="https://www.gov.uk/">https://www.gov.uk/</a>

## 2. Article 10, Paragraph 4.3

**Members shall notify the Committee of the details of operation of their single window**

Member State	URL link to explanatory website providing information on national customs single window
1 Austria	N.A.
2 Belgium	<a href="http://mswbelgium.be">http://mswbelgium.be</a>
3 Bulgaria	N.A.
4 Croatia	N.A.
5 Cyprus	<a href="http://www.mof.gov.cy/mof/ce/theseas/theseas.nsf/index_gr/index_gr?OpenDocument">www.mof.gov.cy/mof/ce/theseas/theseas.nsf/index_gr/index_gr?OpenDocument</a>
6 Czech Republic	<a href="http://www.celnisprava.cz/cz/clo/e-customs/singlewindow/Stranky/default.aspx">www.celnisprava.cz/cz/clo/e-customs/singlewindow/Stranky/default.aspx</a>
7 Denmark	N.A.
8 Estonia	<a href="https://www.emta.ee/et/e-maksuamete-toll/e-maksuametie-tolli-juhendid">https://www.emta.ee/et/e-maksuamete-toll/e-maksuametie-tolli-juhendid</a>
9 Finland	<a href="http://tulli.fi/sahkoiset-palvelut/palvelut/alusliikenteen-ilmoituspalvelu">http://tulli.fi/sahkoiset-palvelut/palvelut/alusliikenteen-ilmoituspalvelu</a> <a href="http://tulli.fi/yrittysasiakkaat:määräyskokoelma">http://tulli.fi/yrittysasiakkaat:määräyskokoelma</a>

Member State	URL link to explanatory website providing information on national customs single window
10 France	<a href="http://www.douane.gouv.fr/articles/a13186-gun-generalisation-de-la-liaison-delta-sigis-irsn">www.douane.gouv.fr/articles/a13186-gun-generalisation-de-la-liaison-delta-sigis-irsn</a> <a href="http://www.douane.gouv.fr/articles/a12873-gun-generalisation-de-la-liaison-delta-rce-franceagrimer">www.douane.gouv.fr/articles/a12873-gun-generalisation-de-la-liaison-delta-rce-franceagrimer</a> <a href="http://www.douane.gouv.fr/articles/a12742-gun-generalisation-de-la-liaison-delta-gnis">www.douane.gouv.fr/articles/a12742-gun-generalisation-de-la-liaison-delta-gnis</a> <a href="http://www.douane.gouv.fr/articles/a12648-generalisation-de-la-liaison-entre-delta-et-i-cites-">www.douane.gouv.fr/articles/a12648-generalisation-de-la-liaison-entre-delta-et-i-cites-</a>  <a href="http://www.douane.gouv.fr/Portals/0/fichiers/professionnel/dedouanement/dedouanez-en-france/fiche-plan/mesure-2.pdf">www.douane.gouv.fr/Portals/0/fichiers/professionnel/dedouanement/dedouanez-en-france/fiche-plan/mesure-2.pdf</a> <a href="http://www.douane.gouv.fr/Portals/0/fichiers/information/publication-douane/pour-les-professionnels/le-guichet-unique-national-du-dedouanement-%28gun%29.pdf">www.douane.gouv.fr/Portals/0/fichiers/information/publication-douane/pour-les-professionnels/le-guichet-unique-national-du-dedouanement-%28gun%29.pdf</a>
11 Germany	N.A.
12 Greece	<a href="https://portal.gsis.gr/portal/page/portal/ICISnet/services?serid=10560178&amp;adreseeID=10001980">https://portal.gsis.gr/portal/page/portal/ICISnet/services?serid=10560178&amp;adreseeID=10001980</a>
13 Hungary	N.A.
14 Ireland	N.A.
15 Italy	<a href="https://www.agenziadoganemonopoli.gov.it/portale/dogane/operatore/aree-tematiche/sportellounicodoganale">https://www.agenziadoganemonopoli.gov.it/portale/dogane/operatore/aree-tematiche/sportellounicodoganale</a>
16 Latvia	<a href="https://www.vid.gov.lv/lv/ka-klut-par-emdas-lietotaju">https://www.vid.gov.lv/lv/ka-klut-par-emdas-lietotaju</a>
17 Lithuania	<a href="http://vls.lrmuitine.lt/en/web/lt-customs/vls-portal-public-services">http://vls.lrmuitine.lt/en/web/lt-customs/vls-portal-public-services</a>
18 Luxembourg	<a href="http://www.guichet.public.lu/entreprises/fr/marche-international/index.html">www.guichet.public.lu/entreprises/fr/marche-international/index.html</a> <a href="http://www.swl.lu">www.swl.lu</a> <a href="http://www.swl.public.lu">www.swl.public.lu</a>
19 Malta	N.A.
20 Netherlands	<a href="http://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/douane-voor-bedrijven/naslagwerken-en-overige-informatie/maritime-single-window-nederland">www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/douane-voor-bedrijven/naslagwerken-en-overige-informatie/maritime-single-window-nederland</a> <a href="http://www.oswo.nl/swdouane/mod/resource/view.php?id=3570">www.oswo.nl/swdouane/mod/resource/view.php?id=3570</a> <a href="http://www.rijkswaterstaat.nl/zakelijk/verkeersmanagement/scheepvaart/scheepvaartverkeersbegeleiding/maritime-single-window/veelgestelde-vragen-msw.aspx">www.rijkswaterstaat.nl/zakelijk/verkeersmanagement/scheepvaart/scheepvaartverkeersbegeleiding/maritime-single-window/veelgestelde-vragen-msw.aspx</a> <a href="http://www.rijkswaterstaat.nl/english/waterways/main-waterway-network/maritime-single-window-nederland.aspx">www.rijkswaterstaat.nl/english/waterways/main-waterway-network/maritime-single-window-nederland.aspx</a> <a href="http://www.logius.nl/ondersteuning/single-window-douanemeldingen-binnenbrengen-uitgaan-proviandering/">www.logius.nl/ondersteuning/single-window-douanemeldingen-binnenbrengen-uitgaan-proviandering/</a>
21 Poland	Information on coordinated clearance in seaports - "Porty 24" <a href="http://www.mf.gov.pl/de/sluzba-celna/dzialalnosc/ulatwienia-dla-przedsiębiorców-i-podróznych/aktualności/-/asset_publisher/z9UC/content/%E2%80%9Eporty-24h%E2%80%9D-sluzba-celna-wspiera-polskie-porty">www.mf.gov.pl/de/sluzba-celna/dzialalnosc/ulatwienia-dla-przedsiębiorców-i-podróznych/aktualności/-/asset_publisher/z9UC/content/%E2%80%9Eporty-24h%E2%80%9D-sluzba-celna-wspiera-polskie-porty</a>
22 Portugal	<a href="https://aduaneiroqua.portaldasfinancas.gov.pt/jsp/main.jsp?body=/iec/menuAduaneiros.jsp">https://aduaneiroqua.portaldasfinancas.gov.pt/jsp/main.jsp?body=/iec/menuAduaneiros.jsp</a> <a href="http://www.portosdeportugal.pt/janela-unica-portuaria">www.portosdeportugal.pt/janela-unica-portuaria</a>
23 Romania	N.A.
24 Slovakia	<a href="http://www.cep.financnasprava.sk">www.cep.financnasprava.sk</a>

Member State	URL link to explanatory website providing information on national customs single window	
25	Slovenia	N.A.
26	Spain	<a href="http://www.agenciatributaria.es/AEAT.internet/en_gb/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/ Presentacion/Procedimientos_y_gestiones_en_la_Aduana/ Ventanilla_Unica_Aduanera / Ventanilla_Unica_Aduanera .sh tml">www.agenciatributaria.es/AEAT.internet/en_gb/Inicio/La Agencia Tributaria/Aduanas e Impuestos Especiales/ Presentacion/Procedimientos y gestiones en la Aduana/ Ventanilla Unica Aduanera / Ventanilla Unica Aduanera .sh tml</a>
27	Sweden	<a href="http://www.tullverket.se/sv/foretag/transporteraochlagravaror/transporteravaror/fartygsklarering/uppgifterattlamnaviamsw.4.6ac2c843157b7beb0073b6.html">www.tullverket.se/sv/foretag/transporteraochlagravaror/transporteravaror/fartygsklarering/uppgifterattlamnaviamsw.4.6ac2c843157b7beb0073b6.html</a>
28	United Kingdom	N.A.

### 3. Article 10, Paragraph 6.2

**Each member shall notify the committee and publish its measures on the use of customs brokers.**

Member State	Legal reference (if there are no measures, indicate NA)	URL link to Official Publication (e.g. Gazette)	Does the legislation require compulsory use of brokers? (Yes/No)	
1	Austria	N.A.	N.A.	
2	Belgium	Chapter XIV of the General Law on Customs and Excise	<a href="http://www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?la nguage=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi">www.ejustice.just.fgov.be/cgi/loi/change_lg.pl?la nguage=fr&amp;la=F&amp;cn=1977071831&amp;table_name=loi</a>	No
3	Bulgaria	N.A.	N.A.	
4	Croatia	Act on Conditions for Providing Customs Representation Services	<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2001_10_92_1564.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2001_10_92_1564.html</a>	No
5	Cyprus	The Customs Law of 2004, Law 94 (I) of 2004, Article 74	Official Gazette no. 3849 on 30 April 2004: <a href="http://www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement">www.mof.gov.cy/mof/customs/customs.nsf/All/2131BBA5822171E0C22572C700349BB5/\$file/94(I)%20-2004Customs%20Code%20Law%20-%20Eng..pdf?OpenElement</a>	No
6	Czech Republic	Articles 15, 31, 62 of Act no. 242/2016 Col., the Customs Act	<a href="https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86833&amp;nr=242~2F2016&amp;rpp=15#local-content">https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=86833&amp;nr=242~2F2016&amp;rpp=15#local-content</a>	No
7	Denmark	N.A.	N.A.	
8	Estonia	Chapter 5 of Customs Code	<a href="http://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69">www.riigiteataja.ee/en/eli/ee/Riigikogu/act/524072017002/consolide#para69</a>	No
9	Finland	N.A.	N.A.	



10	France	Arrêté (Ministerial order) of 13 April 2016 on the Customs representation and the registration of Customs representatives	<a href="http://www.legifrance.gouv.fr/eli/arrete/2016/4/13/FCP_D1610130A/jo">www.legifrance.gouv.fr/eli/arrete/2016/4/13/FCP_D1610130A/jo</a>	No
11	Germany	N.A.	N.A.	N.A.
12	Greece	Law 718/1977, Gazette Number 304/A/1977 Law 4093/2012 subparagraph E5, Gazette Number: 222/A/2012	Official Gazette: <a href="http://www.et.gr">www.et.gr</a>	No
13	Hungary	114-116 paragraphs of Act 13 of 2016 on the implementation of union customs law	<a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=194898.340034">http://njt.hu/cgi_bin/njt_doc.cgi?docid=194898.340034</a>	No
		Decree of Ministry for National Economy 41/2016 (XI. 17.) on the Customs Agents and Customs Brokers' Register and the mandatory training of customs agents and customs brokers.	<a href="http://njt.hu/cgi_bin/njt_doc.cgi?docid=198568.329341">http://njt.hu/cgi_bin/njt_doc.cgi?docid=198568.329341</a>	
14	Ireland	N.A.	N.A.	N.A.
15	Italy	D.P.R. 23/01/1973 n.43 – T.U.L.D.-Consolidated text of provisions governing customs matters – Articles 40-47-48 et seq.  Law 213/2000 of 25 July 2000.	<a href="http://def.finanze.it/DocTribFrontend/getAttoNormativoDetail.do?ACTION=getSommario&amp;id={70F7E962-BF57-4C34-AD12-1298D1F6E440}">http://def.finanze.it/DocTribFrontend/getAttoNormativoDetail.do?ACTION=getSommario&amp;id={70F7E962-BF57-4C34-AD12-1298D1F6E440}</a>  <a href="http://www.gazzettaufficiale.it/atto/vediMenuHTML?atto.dataPubblicazioneGazzetta=2000-08-01&amp;atto.codiceRedazionale=000G0262&amp;tipoSerie=serie_generale&amp;tipoVigenza=originario">www.gazzettaufficiale.it/atto/vediMenuHTML?atto.dataPubblicazioneGazzetta=2000-08-01&amp;atto.codiceRedazionale=000G0262&amp;tipoSerie=serie_generale&amp;tipoVigenza=originario</a>	No
16	Latvia	N.A.	N.A.	N.A.
17	Lithuania	Article 24 of the Customs Law; No 1B-288 of 5 April 2017	<a href="http://www.e-tar.lt/portal/lt/legalAct/TAR.2294490FE9DD/iicYPJJPuW">www.e-tar.lt/portal/lt/legalAct/TAR.2294490FE9DD/iicYPJJPuW</a>  <a href="http://www.e-tar.lt/portal/lt/legalAct/7f58ac901ab511e79800e8266c1e5d1b">www.e-tar.lt/portal/lt/legalAct/7f58ac901ab511e79800e8266c1e5d1b</a>  <a href="http://www.cust.lt/web/quest/verslui/muitinestarpininkai/veikla">www.cust.lt/web/quest/verslui/muitinestarpininkai/veikla</a>	No

18	Luxembourg	Articles 127 to 137 of Chapter XIV of Customs and Excise Law <a href="http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes_accises-20171023-fr-pdf.pdf">Loi générale sur les douanes et accises du 18 juillet 1977</a> (page 62)	<a href="http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes_accises-20171023-fr-pdf.pdf">http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes_accises-20171023-fr-pdf.pdf</a> (page 85)	No
19	Malta	LN 14 of 2006 – Chapter 37 of the Laws of Malta	<a href="https://customs.gov.mt/docs/default-source/ces-frontpage-docs/ln14-2016.pdf">https://customs.gov.mt/docs/default-source/ces-frontpage-docs/ln14-2016.pdf</a>	No
20	Netherlands	N.A.	N.A.	N.A.
21	Poland	Articles 79, 80 of Polish Act Customs Law (Journal of Laws 2016, item 1880, as amended)	<a href="http://www.dziennikustaw.gov.pl/DU/2016/1880/1">www.dziennikustaw.gov.pl/DU/2016/1880/1</a>	No
22	Portugal	N.A.	N.A.	N.A.
23	Romania	Government Decision no. 707/2006 regarding the Regulation for implementation of the Romanian Customs Code as subsequently amended	<a href="http://www.customs.ro/assets/pdf/agenti-economici/HG%20707%20cu%20modificarilesi%20completarile%20%20ulterioare%20var%20august%202010%20%20.pdf">www.customs.ro/assets/pdf/agenti-economici/HG%20707%20cu%20modificarilesi%20completarile%20%20ulterioare%20var%20august%202010%20%20.pdf</a>	No
		Order no. 2460/2016 regarding the technical requirements for application of the right to be represented	<a href="http://www.customs.ro/assets/pdf/annemarie/ordin_2460_reprezentare_pt_site.pdf">www.customs.ro/assets/pdf/annemarie/ordin_2460_reprezentare_pt_site.pdf</a>	
24	Slovakia	Article 85 (3) of the Act No. 199/2004 Coll. Customs Code, and amending and supplementing certain acts	<a href="https://www.slovlex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101">https://www.slovlex.sk/pravne-predpisy/SK/ZZ/2004/199/20170101</a>	No
25	Slovenia	N.A.	N.A.	N.A.
26	Spain	N.A.	N.A.	N.A.
27	Sweden	Swedish Customs Act Chapter 1, 11§, TF 6§	<a href="https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tullag-2016253_sfs-2016-253">https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tullag-2016253_sfs-2016-253</a>	No
28	United Kingdom	N.A.	N.A.	N.A.

#### 4. Article 12, Paragraph 2.2

Member State	Contact details
Austria	Mr Herwig Heller, Director, Unit I/9 Antifraud service of Tax and Customs Administration, mutual assistance, operational service Bundesministerium für Finanzen, Tax and Customs Administration Johannesgasse 5,

Member State	Contact details
	1010 Vienna +43 1-51433 (ext. 504080) +43 1 51433-5907192 (fax) Email: <a href="mailto:herwig.heller@bmf.gv.at">herwig.heller@bmf.gv.at</a> ; <a href="mailto:Barbara.Deix@bmf.gv.at">Barbara.Deix@bmf.gv.at</a>
Belgium	Inquiry & Investigation - Central Component North Galaxy, Av. Roi Albert II, 33, box 374 B-1030 Brussels +32 (0) 257 655 60 (24/7) +32 (0) 257 966 12 (fax) Email: <a href="mailto:da.oo.investigation.perma@minfin.fed.be">da.oo.investigation.perma@minfin.fed.be</a>
Bulgaria	Customs Intelligence and Investigation Directorate Central Customs Directorate, National Customs Agency 47 "G.S. Rakovski" Str., 1202 Sofia, Republic of Bulgaria +359 2 9859 4241 +359 2 9859 4066 (fax) Email: <a href="mailto:pr@customs.bg">pr@customs.bg</a>
Croatia	Customs Directorate, Sector for Customs Controls Senior Inspector Ms Marijana Bukić Email: <a href="mailto:marijana.bukic@carina.hr">marijana.bukic@carina.hr</a> Customs Directorate, Sector for Customs Controls Assistant Director General, Mr Antonio Mučnjak Email: <a href="mailto:antonio.mucnjak@carina.hr">antonio.mucnjak@carina.hr</a>
Cyprus	Ms. Maria Christodoulou Senior Collector of Customs & Excise Customs Headquarters +35722601650 Email: <a href="mailto:mchristodoulou@customs.mof.gov.cy">mchristodoulou@customs.mof.gov.cy</a>
Czech Republic	General Directorate of Customs International Cooperation Department Budějovická 7, 140 96 Prague 4, Czech Republic Email: <a href="mailto:administrativni.pomoc@cs.mfcr.cz">administrativni.pomoc@cs.mfcr.cz</a>
Denmark	Danish Customs and Tax Administration SKAT Døgtjeneste (National Coordination Center) Sluseholmen 8 B, 2450 DK - København SV Email: <a href="mailto:skatdogtjeneste@skat.dk">skatdogtjeneste@skat.dk</a>
Estonia	General questions (policy, legislation, customs cooperation) Mr Janek LEIS Head of Intelligence Department Estonian Tax and Customs Board Lõõtsa 8a, 15176 Tallinn, Estonia +372 56 88 7714, +372 676 2709 (fax) Email: <a href="mailto:janek.leis@emta.ee">janek.leis@emta.ee</a>  Operational matters Ms Reelika PÄRN Senior Expert Estonian Tax and Customs Board Lõõtsa 8a, 15176 Tallinn, Estonia +372 676 1077, +372 676 2709 (fax) Email: <a href="mailto:reelika.parn@emta.ee">reelika.parn@emta.ee</a>  Exchange of information; 24 hour service National Contact Point (NCP) Estonian Tax and Customs Board Lõõtsa 8a, 15176 Tallinn, Estonia +372 676 2888 or +372 53 322 898, +372 676 2833 (fax) Email: <a href="mailto:valve@emta.ee">valve@emta.ee</a>

Member State	Contact details
Finland	Mr Samy Gardemeister Head of Strategic Planning and International Affairs / Enforcement Department Finnish Customs +358 40 332 2250 Email: <a href="mailto:samy.gardemeister@tulli.fi">samy.gardemeister@tulli.fi</a> ; <a href="mailto:virko@tulli.fi">virko@tulli.fi</a>
France	Central coordination unit (CCU) Bureau de la Communication et des Relations Exterieures (BCRE) Email: <a href="mailto:bcre-dnred@douane.finances.gouv.fr">bcre-dnred@douane.finances.gouv.fr</a>
Germany	Generalzolldirektion Zollkriminalamt Arbeitsbereich A 22 Bergisch Gladbacher Straße 837 D-51069 Köln Email: <a href="mailto:A22.gzd@zka.bund.de">A22.gzd@zka.bund.de</a>
Greece	Hellenic Republic Independent Authority for public revenue (IARP) Customs General Directorate & Excise Duties Division of strategy of customs controls and offences 10 Karageorgi Servias Str. 10184 Athens ,Greece +302107259326, +302107259327 (fax) Email: <a href="mailto:d33-a@otenet.gr">d33-a@otenet.gr</a> ; <a href="mailto:d33boss@2002.syzefxis.gov.gr">d33boss@2002.syzefxis.gov.gr</a>
Hungary	Mr Csaba Torda, Head of Department National Tax and Customs Administration of Hungary Central Management, Customs Department Address: H-1095 Budapest, Mester u. 7. Mailing address: H-1373 Budapest, PoBox. 561. +36 1 456 9523 +36 1 210 0201 (fax) Email: <a href="mailto:ki.vfo@nav.gov.hu">ki.vfo@nav.gov.hu</a>
Ireland	Mr Dermot Brown, Assistant Principal Special Projects Unit - Corporate Affairs and Customs Division 2nd Floor Treasury Building Dublin Castle, Dublin 2, Ireland +35316744326 Email: <a href="mailto:dbrown@revenue.ie">dbrown@revenue.ie</a>
Italy	Agenzia delle Dogane e dei Monopoli Direzione Centrale Antifrode e Controlli Ufficio Investigazioni Via Mario Carucci 71 00143 Roma Tel. +39(0)6.5024.6428 Cell. +39 338.5714244 Email: <a href="mailto:dogane.antifrodecontrolli.investigazioni@agenziadogane.it">dogane.antifrodecontrolli.investigazioni@agenziadogane.it</a>
Latvia	State Revenue Service of the Republic of Latvia National Customs Board Address: Talejas street 1 Riga LV-1978, Latvia Telephone: (+371) 67120981 Email: <a href="mailto:MP.lietvediba@vid.gov.lv">MP.lietvediba@vid.gov.lv</a> (Website: <a href="http://www.vid.gov.lv">http://www.vid.gov.lv</a> )
Lithuania	Customs Department under the Ministry of Finance of the Republic of Lithuania A. Jakšto str.1 LT-01105 Vilnius, Lithuania +370 5 266 6111, +370 5 266 6005 (fax) Email: <a href="mailto:muitine@lrmuitine.lt">muitine@lrmuitine.lt</a>
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