

IV

(Notices)

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AGENCIES

EUROPEAN COMMISSION

Guidelines for customs controls on transboundary shipments of waste**Public summary**

(This document does not constitute a legally binding act)

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1. INTRODUCTION

The protection of health and the environment are issues of growing importance. In the Treaty of Lisbon a high level of protection and improvement of the quality of the environment ranks among the objectives of the European Union (Article 3 TEU ⁽¹⁾). The body of EU environmental law (Regulations, Directives, Decisions) has set more than 130 separate targets and objectives to be met by 2010-50 which reflect the EU environmental policy. The eradication of illegal shipments of waste by 2020 is among these key objectives ⁽²⁾.

Citizens, civil society and national authorities are demanding stricter customs controls on imported and exported goods. As the only service with a complete overview over trade flows across the EU external border, Customs can make a major contribution in this area.

However, Customs' role stems from various regulations which are not specifically designed for Customs and whose implementation therefore requires tight cooperation with national competent authorities (NCAs).

These regulations also require from Customs a relatively high level of knowledge and expertise in areas where its intervention is expected.

In order to address this issue, the present guidelines ⁽³⁾ have been drafted in the framework of an ad-hoc working group, in which Member State representatives from Customs and NCAs have provided their experiences, inter alia, with customs control procedures applicable to transboundary shipments of waste, with the organisation of administrative cooperation and with any other specific issue relating to these shipments.

The Guidelines are intended as an instrument to support Customs in carrying out controls on waste shipments. They are also intended to assist Customs and NCAs in improving cooperation methods and developing good administrative practice. The Commission encourages the use of the Guidelines by the NCAs wherever they feel the need for border control assistance.

The Guidelines should not be considered as mandatory.

2. OBJECTIVES AND SCOPE OF THE GUIDELINES

The main objective of the Guidelines is to support compliance with the relevant provisions of Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste (hereinafter referred to as 'EU WSR') in order to contribute to the protection of the environment and human health and to create a level-playing field for the EU industry, i.e. in particular:

- to provide Customs with an operational tool to support them in carrying out control tasks assigned by the EU WSR,
- to provide Customs with a tool to assist them in identifying non-compliant waste shipments when they enter or before they leave the EU territory,
- to create a recommended and harmonised approach for customs controls covered by the EU WSR as regards imports, exports and transit movements of waste shipments,
- to establish recommendations for enhanced cooperation between Customs and NCAs, including smooth information exchanges,
- to make recommendations for successful cooperation with third countries on waste matters,
- to stimulate compliance by the operators.

These Guidelines apply to shipments of waste into, through and out of the territory of the European Union. Movements of waste between Member States of the European Union are not addressed in these Guidelines.

The Guidelines do not cover further detailed actions under the single responsibility of NCAs related to the decision to prohibit or restrict the import, export or transit of transboundary shipments of waste.

⁽¹⁾ <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012M/TXT>

⁽²⁾ <http://www.eea.europa.eu/publications/towards-a-green-economy-in-europe>

⁽³⁾ Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste (OJ L 190, 12.7.2006, p. 1) provides for detailed control procedures in order to ensure the protection of the environment and the EU citizens. However, this version of the Guidelines represents a public summary. Details with regard to the recommended procedures of control by Customs are not public in order to minimise the risk of circumvention of the controls at the EU borders.

3. LEGAL FRAMEWORK

This part of the Guidelines is intended for all customs officers dealing with transboundary shipments of waste, from the operational to the management staff level. It is crucial to understand which piece of the EU legislation applies to waste, including the legal obligations for customs controls on transboundary shipments of waste in all Member States. Officers should have a good knowledge of the applicable legislation in the interest of a proper and efficient implementation of these Guidelines.

3.1. Customs control provisions laid down in the Community Customs Code

The general legal framework for Customs to monitor and to carry out controls of non-Community goods is laid down in Regulation (EEC) No 2913/92 (Community Customs Code) ⁽⁴⁾ ⁽⁵⁾ and Regulation (EEC) No 2454/93 (Implementing provisions to Community Customs Code) ⁽⁶⁾. The Community Customs Code refers to the general rules and procedures applicable to goods brought into or taken out of the customs territory of the EU and stipulates that customs authorities shall be primarily responsible for the supervision of the EU's international trade and should put in place measures aimed at protecting the EU from unfair and illegal trade ⁽⁷⁾.

Customs authorities contribute to ensure the security and safety of the EU and its residents with regard to imports and exports of goods in the EU, where appropriate in close cooperation with other authorities and in line with border responsibilities assigned at national level. They may carry out all the customs controls they deem necessary and primarily rely on risk analysis.

The rules laid down in the Community Customs Code apply for all goods but this is without prejudice to special rules laid down in other fields.

3.2. Rules on shipments of waste laid down in the Waste Shipment Regulation (Regulation (EC) No 1013/2006)

Regulation (EC) No 1013/2006 on shipments of waste ⁽⁸⁾, also known as the EU Waste Shipment Regulation (EU WSR), integrates in the EU legal system international law provisions as set out in the *Basel Convention of 22 March 1989 on the control of transboundary movements of hazardous wastes and their disposal* ⁽⁹⁾ as well as in the *OECD Decision C(2001)107/final on the control of transboundary movements of wastes destined for recovery operations* ⁽¹⁰⁾.

The EU WSR lays down requirements for shipments of waste both within the EU and between the EU and third countries, targeting import, export and transit movements.

Under the EU WSR, customs authorities are **explicitly** tasked with a control function on transboundary shipments of waste entering, leaving or transiting through the EU in application of Articles 35, 38, 42, 44, 45, 47, 48 and 55 thereof:

TITLE IV — EXPORTS FROM THE COMMUNITY TO THIRD COUNTRIES	CHAPTER 1 — <i>Exports of waste for disposal</i>		Article 35 — Procedures when exporting to EFTA countries
	CHAPTER 2 — <i>Exports of waste for recovery</i>	Section 2 — Exports to OECD Decision countries	Article 38 — Exports of waste listed in Annexes III, IIIA, IIIB, IV and IVA
TITLE V — IMPORTS INTO THE COMMUNITY FROM THIRD COUNTRIES	CHAPTER 1 — <i>Imports of waste for disposal</i>		Article 42 — Procedural requirements for imports from a country Party to the Basel Convention or from other areas during situations of crisis or war

⁽⁴⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1) remains valid until the Union Customs Code laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1) becomes applicable on 1 May 2016.

⁽⁵⁾ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1992R2913:20070101:EN:PDF>

⁽⁶⁾ http://ec.europa.eu/taxation_customs/resources/documents/customs/procedural_aspects/general/regulation_2454_93_en.pdf

⁽⁷⁾ Regulation (EU) No 952/2013, Article 3, *Mission of customs authorities*.

⁽⁸⁾ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2006R1013:20130410:EN:PDF>

⁽⁹⁾ *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal* <http://www.basel.int/Portals/4/Basel%20Convention/docs/text/BaselConventionText-e.pdf>

⁽¹⁰⁾ See OECD website <http://www.oecd.org/env/waste/theoecdcontrolsystemforwasterecovery.htm> and the text of the Decision <http://www.oecd.org/env/waste/30654501.pdf>

	<i>CHAPTER 2 — Imports of waste for recovery</i>		<p><i>Article 44 — Procedural requirements for imports from an OECD Decision country or from other areas during situations of crisis or war</i></p> <p><i>Article 45 — Procedural requirements for imports from a non-OECD Decision country Party to the Basel Convention or from other areas during situations of crisis or war</i></p>
TITLE VI — TRANSIT THROUGH THE COMMUNITY FROM AND TO THIRD COUNTRIES	<i>CHAPTER 1 — Transit of waste for disposal</i>		<i>Article 47 — Transit through the Community of waste destined for disposal</i>
	<i>CHAPTER 2 — Transit of waste for recovery</i>		<i>Article 48 — Transit through the Community of waste destined for recovery</i>
TITLE VII — OTHER PROVISIONS	<i>CHAPTER 1 — Additional Obligations</i>		<i>Article 55 — Designation of customs offices of entry into and exit from the Community</i>

In accordance with these articles, Customs action is required for control procedures in the case of export, import or transit of waste that is subject to the procedure of prior written notification and consent, as summarised in the following table:

When	Who	Action	What	To whom
Prior to physical entry into, or exit from EU territory	Competent authorities of dispatch/transit/destination	send	a stamped copy of their decision to consent	Customs office of export/exit/entry
Upon physical entry into or exit from EU territory	Carrier	delivers	a copy of the movement document	Customs office of export/exit/entry
As soon as the waste has left EU territory	Customs office of exit	sends	a stamped copy of the movement document, stating that the waste has left the EU	Competent Authority of dispatch
Once the customs formalities have been carried out upon entry into EU territory	Customs office of entry	sends	a stamped copy of the movement document, stating that the waste has entered the EU	Competent Authorities of destination and transit
Upon discovery of an illegal shipment of waste	Customs office of export/exit/entry	immediately informs	about the illegal case	Competent Authority in the country of the customs office

In addition, Customs **may** be involved in the implementation of Article 50 of EU WSR — *Enforcement in Member States*, as well as in the implementation of provisions regarding the prohibition of certain waste exports out of the EU.

In addition, Commission Regulation (EC) No 1418/2007 ⁽¹¹⁾ lays down specific rules for green-listed waste that is exported for recovery to non-OECD Decision countries ⁽¹²⁾.

3.3. National Legislation

The EU WSR can be complemented by national legislation that lays down the rules for enforcement. National legislation is not covered by these Guidelines.

4. INTER-AGENCY COOPERATION

This part of the Guidelines is intended for use by customs officials at managerial level.

In order to ensure that the legal framework on controls of transboundary shipments of waste is applied in a harmonised way throughout the entire EU, a deep cooperation between Customs and NCAs is essential.

Greatest attention should be paid to providing for a common approach taken by Customs and NCAs during the control process, taking into account the respective responsibilities of the different ministries and authorities for the implementation of the EU WSR.

It is recommended that cooperation between Customs and NCAs, and possibly also other authorities with competences in related fields, is based on formal national agreements.

Article 13 ⁽¹³⁾ of the Community Customs Code (Regulation (EEC) No 2913/92) provides for the right of Customs to carry out controls to ensure that customs but also non-customs legislation applicable to goods moved across the EU borders is correctly applied. Where such controls are performed by Customs and NCAs, they shall be carried out in close cooperation.

Article 50(5) ⁽¹⁴⁾ of the EU WSR provides for the obligation of EU MS to cooperate with each other.

In general, cooperation between Customs and NCAs should be based on an agreement that covers all necessary aspects of a joint action to ensure that the process of identifying a possible illegal shipment will be carried out in an appropriate manner.

In order to allow Customs or the responsible NCAs to adequately fulfil the requirements described in the Guidelines, the following items must be clearly identified:

- sharing of responsibilities (who?),
- the appropriate time and place of intervention by the authorities concerned (when and where?),
- the description of the logic of the approach chosen (why?), and
- the methodology to be used (how?).

Uniform implementation of the requirements set out in the Guidelines is an important element for future common actions in the area of transboundary shipments of waste. These future actions should further build on the cooperation-based approach agreed in the principles and elements of the Guidelines.

Prior to the initiation of any practical cooperation between the responsible authorities, the following steps should ideally be followed:

- establishment and maintenance of up-to-date contact points between Customs and competent authority — at management level and operational expert level,
- determination of 'National terms of reference' for cooperation, based on the recommendations in the Guidelines and taking into account the national legislation and/or administrative structure and the responsibilities/functions of the different authorities,

⁽¹¹⁾ Commission Regulation (EC) No 1418/2007 of 29 November 2007 concerning the export for recovery of certain waste listed in Annex III or IIIA to Regulation (EC) No 1013/2006 of the European Parliament and of the Council to certain countries to which the OECD Decision on the control of transboundary movements of wastes does not apply (OJ L 316, 4.12.2007, p. 6).

⁽¹²⁾ Countries that have not implemented the OECD Council Decision C(2001)107/Final <http://acts.oecd.org/Instruments/ShowInstrumentView.aspx?InstrumentID=221&InstrumentPID=217&Lang=en&Book=False>. See Section 8.3.6.5. *Export of green-listed waste to a non-OECD Decision Country* in the Guidelines.

⁽¹³⁾ 'Customs authorities may, in accordance with the conditions laid down by the provisions in force, carry out all the controls they deem necessary to ensure that customs rules and other legislation [...] are correctly applied.[...]'

⁽¹⁴⁾ '(5) Member States shall cooperate, bilaterally or multilaterally, with one another in order to facilitate the prevention and detection of illegal shipments.'

- establishing agreements between the authorities concerned, such as a Memorandum of Understanding (MOU),
- translation of the agreements into practical procedures for conducting inspections.

It is recommended to invite, where required, the political level and the ministries in charge, to support the establishment of the MOU.

4.1. Elements recommended to be included in the national agreements

It is recommended to include the following elements in cooperation agreements:

- contact list of the responsible unit/department in each Authority,
- the agreed roles and responsibilities of Customs and/or NCAs during any inspections, taking account national structures and local situations,
- methods for the exchange of information and intelligence between Customs and NCAs for future risk-based targeting and inspection activities, taking into account existing IT tools,
- the establishment of regular meetings between Customs and NCAs' officers at strategic, management and operational levels with agreed terms of reference,
- terms for an efficient and effective long-term cooperation,
- training of responsible officers, including joint training sessions,
- methods, processes, procedures and elements of cooperation during specific projects,
- early communication between Customs and NCAs concerning upcoming legislative proposals which may impact both authorities,
- exchange of information between Customs and NCAs at the national level and between Member States concerning the granting of simplified customs procedure authorisations, e.g. an AEO certificate ⁽¹⁵⁾,
- the provision of adequate resources by the authorities involved in the agreement for the inspections of waste shipments.

5. COOPERATION BETWEEN EU MEMBER STATES

Cooperation between Customs of the EU Member States (MS) mainly consists in intelligence sharing, risk targeting and exchange of best practices.

Some MS Customs have established cooperation mechanisms between them, including regular meetings and joint customs operations.

Article 4g of the Customs Code Implementing Provisions provides for the legal obligation for MS Customs to exchange risk information among each other.

In its Article 50(5) ⁽¹⁶⁾ the EU WSR provides for the obligation of EU MS to cooperate with each other.

At the multilateral level, IMPEL-TFS ⁽¹⁷⁾ has proved to be an efficient cooperation forum. It is an informal network gathering representatives from environmental authorities, customs, police services and other authorities that play a role in the enforcement of transboundary shipments of waste. IMPEL-TFS carries out activities including awareness-raising, capacity-building, facilitation of inter-agency and cross-border collaboration as well as operational enforcement activities. In addition, IMPEL-TFS has produced several tools to support inspections and controls of waste shipments by the national competent authorities ⁽¹⁸⁾.

⁽¹⁵⁾ Authorised Economic Operator within the meaning of Commission Regulation (EC) No 1875/2006 of 18 December 2006 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 360, 19.12.2006, p. 64).

⁽¹⁶⁾ Article 50(5): 'Member States shall cooperate, bilaterally or multilaterally, with one another in order to facilitate the prevention and detection of illegal shipments'.

⁽¹⁷⁾ <http://impel.eu/cluster-2/>

⁽¹⁸⁾ See Section 7. **Recommended Material**.

Most EU MS have appointed one IMPEL-TFS contact point (NCP). When informing their NCAs, MS Customs are invited to contact their NCP ⁽¹⁹⁾.

6. INTERNATIONAL COOPERATION

6.1. Introduction

Illegal shipments of waste may cause serious environmental and health damage in the countries of destination while undermining the legitimate waste treatment and recycling industries in the EU or in the destination country ⁽²⁰⁾.

The EU is regularly asked to take effective measures against this phenomenon.

Issues may arise even where waste shipments are allowed to leave the EU to third countries. Examples include deficient communication between the EU MS through which the shipment is transported for export, identification of waste as authorised products in the destination country, use of the right procedure and accompanying documentation, changes of the waste legislation in the destination countries, disagreement on classification, difficulty in complying with the take-back obligation.

Illegal trade in waste also deprives the European industries of recyclable waste as an alternative resource to primary raw materials.

Therefore, it is recommended to reinforce international co-operation and to improve the co-operation between EU MS ⁽²¹⁾.

6.2. Objectives

- formulate recommendations for successful cooperation with third countries on waste matters,
- clarify the role of Customs towards third countries in the control process on exports of waste.

6.3. Legal basis

- **EU WSR, Article 52** ⁽²²⁾: it provides for a legal basis to establish international cooperation with third countries,
- **Agreements on Cooperation and Mutual Administrative Assistance in Customs Matters**: the EU has signed agreements with a number of countries ⁽²³⁾ ⁽²⁴⁾ providing for customs cooperation and covering all matters relating to the application of customs legislation. This cooperation should help customs authorities to increase the efficiency of existing tools for the control of the trade flows and the fight against fraud and illegal activities. In particular, such Agreements might serve as a basis for cooperation relating to transboundary shipments of waste where customs fraud occurs.

6.4. Role of Customs

The EU WSR sets out principles and procedures for controls on exports, imports and transit by national competent authorities, including Customs. Even though the NCAs have primary responsibility for enforcing the EU WSR including in terms of cooperation between MS or with the third countries' authorities, Customs plays a key role as regards control at the EU external border.

Customs carry out risk targeting and analysis, data and intelligence sharing, enforcement and participation in joint enforcement operations (requiring inter-agency cooperation, bilateral or multilateral customs cooperation).

EU MS Customs may also be approached by Customs of third countries, seeking their assistance in stopping illegal waste shipments and sharing intelligence, at bilateral or multilateral level.

⁽¹⁹⁾ <http://impel.eu/cluster-2/cluster-participants/>

⁽²⁰⁾ COM(2011) 25 final *Communication from the Commission to the European Parliament, the Council, the European Social and Economic committee and the Committee of Regions Tackling the Challenges in Commodity Markets and on Raw Materials*.

⁽²¹⁾ See **5. Cooperation between EU Member States**.

⁽²²⁾ *Member States, where appropriate and necessary in liaison with the Commission, shall cooperate with other Parties to the Basel Convention and inter-State organisations, inter alia, via the exchange and/or sharing of information, the promotion of environmentally sound technologies and the development of appropriate codes of good practice.*

⁽²³⁾ ASEAN, Canada, China, Hong Kong China, India, Japan, Korea and the United States of America.

⁽²⁴⁾ http://ec.europa.eu/taxation_customs/common/international_affairs/third_countries/index_en.htm

6.5. Recommended Practice

Wherever international cooperation (bilateral or multilateral) ⁽²⁵⁾ is established with the aim of combatting illegal trade in waste or promoting the legal trade in waste, it is recommended that the authorities involved on the EU side:

- involve all competent authorities, including Customs, in the negotiation, conclusion and implementation process of the cooperation,
- ensure that the cooperation is in line with the general EU policies (industry, trade, diplomacy, environment, customs), as required implicitly in Article 52 of the EU WSR,
- ensure that a position taken at bilateral level and in multilateral fora is in line with EU policy,
- keep the other EU MS and the EU Commission regularly informed on the main developments of their cooperation, in an appropriate and timely manner.

7. RECOMMENDED MATERIAL

7.1. Contact lists of customs and national competent authorities

A database providing details of customs offices in the MS ⁽²⁶⁾.

A list of NCAs in the MS ⁽²⁷⁾.

7.2. Annex VII Document

The document in Annex VII ('Information document') to the EU WSR shall always accompany shipments of waste falling under the information requirements procedure of the EU WSR ⁽²⁸⁾.

7.3. Annex IA notification Document

The document in Annex IA ('Notification document') to the EU WSR shall always accompany shipments of waste falling under the notification procedure of the EU WSR ⁽²⁹⁾.

7.4. Annex IB Movement Document

The document in Annex IB ('Movement Document') to the EU WSR shall always accompany shipments of waste falling under the notification procedure of the EU WSR ⁽³⁰⁾.

7.5. Europol Waste Manual

The 'Waste Transport Checks' manual published by the Belgian Federal Police has been developed to aid the first-line police officers to check a cross-border transport of waste. It gives general hands-on information on the lists and procedures according to the EU WSR and on what to consider when conducting inspections of waste shipments.

Manual available upon request. Please contact the NCAs or your National Contact Point in the IMPEL-TFS network ⁽³¹⁾.

7.6. Unofficial Consolidated Version of Annexes III, IIIA, IIIB, IV and IVA to Regulation (EC) No 1013/2006

This document provides for an updated version of the consolidated waste list ⁽³²⁾.

⁽²⁵⁾ For instance, when setting up a technical assistance project on transboundary shipments of waste, or in participation to a control operation.

⁽²⁶⁾ http://ec.europa.eu/taxation_customs/common/databases/index_en.htm

⁽²⁷⁾ <http://ec.europa.eu/environment/waste/shipments/links.htm>

⁽²⁸⁾ See footnote 8.

⁽²⁹⁾ See footnote 8.

⁽³⁰⁾ See footnote 8.

⁽³¹⁾ <http://impel.eu/cluster-2/cluster-participants/>

⁽³²⁾ <https://www.gov.uk/government/publications/waste-shipments-regulation-wsr-consolidated-waste-list>

7.7. Practical Guide for Classification of green-listed waste

Practical Guidelines for classifying green-listed waste (with photos) under the EU WSR can assist Customs to correctly identify and evaluate green-listed waste, which is of crucial importance for the applicable procedures ⁽³³⁾.

7.8. 'Country List', based on Commission Regulation (EC) No 1418/2007 for the export of green-listed waste for recovery to non-OECD countries

The so-called 'Country List' provides for a consolidated and regularly updated source of information on control procedures concerning the export of green-listed wastes (Annexes III and IIIA) for recovery to countries to which the OECD Decision does not apply. It is based on Commission Regulation (EC) No 1418/2007 concerning the export for recovery of green-listed waste to non-OECD countries ⁽³⁴⁾.

In cases where a procedure for export of non-hazardous waste to a non-OECD Decision country is not explicitly specified in the Annex to Regulation (EC) No 1418/2007, it is reminded that option (b) of prior notification and consent automatically applies, in accordance with general provisions of the Regulation.

7.9. Correspondents' Guidelines

The Correspondents' Guidelines represent the common understanding of all Member States on how the EU WSR should be interpreted. A number of Guidelines have been agreed on for certain waste-streams (e.g. waste vehicles) and are revised on a regular basis. The Guidelines are agreed by the correspondents but are not legally binding.

The Guidelines provide useful information for customs authorities responsible for the enforcement of the WSR by giving indications for distinguishing whether a good is discarded as waste or not ⁽³⁵⁾.

7.10. Annex VI to Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) ⁽³⁶⁾

Annex VI to the WEEE directive sets minimum requirements for shipments of used EEE suspected to be WEEE in a legally binding way. According to Annex VI it is the exporter's responsibility to prove that used EEE suspected to be WEEE is being shipped abroad. Hence the exporter is required to test and provide documents on the nature of his shipment, proving that the shipment is used EEE and not WEEE.

7.11. ODS Goods: List of TARIC codes concerned

Regulation (EC) No 1005/2009 ⁽³⁷⁾ poses restrictions at import and prohibition at export on substances that deplete the ozone layer (ODS). These measures have been integrated in the TARIC database.

7.12. Manuals/handbooks on the shipment of 'used goods'

Several Member States have published manuals and handbooks to provide information based on current legislation specifically for authorities responsible for the enforcement of the EU WSR. They give indications for the distinction between waste and non-waste for certain waste streams and offer guidance on how to comply with the relevant environmental legislation ⁽³⁸⁾.

⁽³³⁾ <http://www.bundesabfallwirtschaftsplan.at/dms/bawp/Manual-Abfallverbringung-2012neu/Manual%20Abfallverbringung%202012neu.pdf>

⁽³⁴⁾ http://www.umweltbundesamt.de/sites/default/files/medien/378/dokumente/staatenliste_juli_2014.pdf

⁽³⁵⁾ <http://ec.europa.eu/environment/waste/shipments/guidance.htm>

⁽³⁶⁾ OJ L 197, 24.7.2012, p. 38.

⁽³⁷⁾ Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1).

⁽³⁸⁾ http://www.bundesabfallwirtschaftsplan.at/dms/bawp/Handbuch-Leitfaden-Abfall-versus-Gebrauchtware—de-eng_end_2014-06-24_eBook/Handbuch%20Leitfaden%20Abfall%20versus%20Gebrauchtware%20-%20de-eng_end_2014-06-24_eBook.pdf
<http://www.naturvardsverket.se/Documents/publikationer/978-91-620-8494-3.pdf>
http://www.ilent.nl/Images/2011_11%20Regels%20export%20ehands%20elektronica_v04ENG_tcm334-327366.PDF

7.13. Statement of conformity in accordance with regulations based on Article 6 of Directive 2008/98/EC ⁽³⁹⁾

A template of the statement of conformity with the end-of-waste criteria for copper and glass cullets can be found in Annex III to Council Regulation (EU) No 333/2011 ⁽⁴⁰⁾.

7.14. IMPEL-TFS Tools

Waste Watch ⁽⁴¹⁾.

8. ANNEX I — GLOSSARY

8.1. Customs Definitions

For the purpose of the Guidelines some specific terminology defined in the Community Customs Code is used, such as:

Customs controls

The specific acts performed by the customs authorities in order to ensure the correct application of customs legislation and other legislation governing entry into and exit from the customs territory of the European Union.

Release of goods

The act whereby the customs authorities make goods available for the purposes specified for the customs procedure under which they are placed.

Release for free circulation of goods

Customs procedure that confers on non-Community goods the customs status of Community goods and allows their release into the Single Market. It entails the application of commercial policy measures, the completion of the other formalities laid down in respect of the importation of goods and the charging of any duties legally due.

Non-Community goods placed under a customs procedure other than release for free circulation

These procedures are transit, customs warehousing, inward processing, processing under customs control or temporary admission.

Export

Procedure as described in Article 161 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.

Transit

Customs procedure that allows the movement from one point to another within the customs territory of the Community of:

- non-Community goods without their being subject to import duties and other charges or to commercial policy measures,
- Community goods when products covered by or benefiting from export measures need to be prevented from either evading or benefiting unjustifiably from such measures.

Customs office of export

The customs office designated by the customs authorities in accordance with the customs rules where the formalities for assigning goods leaving the customs territory of the Community to a customs-approved treatment or use, including appropriate risk-based controls, are to be completed.

⁽³⁹⁾ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

⁽⁴⁰⁾ Council Regulation (EU) No 333/2011 of 31 March 2011 establishing criteria determining when certain types of scrap metal cease to be waste under Directive 2008/98/EC of the European Parliament and of the Council (OJ L 94, 8.4.2011, p. 2).

⁽⁴¹⁾ <http://impel.eu/cluster-2/>

Customs office of exit

The customs office designated by the customs authorities in accordance with the customs rules to which the goods must be presented before they leave the customs territory of the Community and at which they will be subject to customs controls relating to the completion of exit formalities, and appropriate risk-based controls.

Customs office of import

The customs office designated by the customs authorities in accordance with the customs rules where the formalities for assigning goods brought into the customs territory of the Community to a customs-approved treatment or use, including appropriate risk-based controls, are to be carried out.

Customs office of entry

The customs office designated by the customs authorities in accordance with the customs rules to which goods brought into the customs territory of the Community must be conveyed without delay and at which they will be subject to appropriate risk-based controls.

Risk

The likelihood of an event occurring, in connection with the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status, which

- prevents the correct application of Community or national measures, or
- compromises the financial interests of the Community and its Member States, or
- poses a threat to the Community's security and safety, to public health, to the environment or to consumers.

Risk management

The systematic identification of risk and implementation of all measures necessary for limiting exposure to risk. This includes activities such as collecting data and information, analysing and assessing risk, prescribing and taking action and regular monitoring and review of the process and its outcomes, based on international, Community and national sources and strategies.

8.2. Definitions under Regulation (EC) No 1013/2006 and associated legislative instruments**Waste**

Any substance or object which the holder discards, intends to discard or is required to discard.

Waste Recovery

Any of the operations on waste the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy. Annex II to Directive 2008/98/EC on waste sets out a non-exhaustive list of recovery operations ⁽⁴²⁾.

Waste disposal

Any of the operations on waste which is not recovery even where the operation has as a secondary consequence the reclamation of substances or energy. Annex I to Directive 2008/98/EC sets out a non-exhaustive list of disposal operations ⁽⁴³⁾.

Import

Any entry of waste into the EU but excluding transit through the EU

⁽⁴²⁾ See footnote 39.

⁽⁴³⁾ See footnote 39.

Export

The action of waste leaving the EU but excluding transit through the EU

Transit

A shipment of waste or a planned shipment of waste through one or more countries other than the country of dispatch or destination

Competent Authority

- (a) in the case of Member States, the body designated by the Member State concerned in accordance with Article 53 [of EU WSR]; or
- (b) in the case of a non-Member State that is a Party to the Basel Convention, the body designated by that country as the competent authority for the purposes of that Convention in accordance with Article 5 thereof; or
- (c) in the case of any country not referred to in either (a) or (b), the body that has been designated as the competent authority by the country or region concerned or, in the absence of such designation, the regulatory authority for the country or region, as appropriate, which has jurisdiction over shipments of waste for recovery or disposal or transit, as the case may be.

Illegal shipment of waste

Any shipment of waste effected:

- (a) without notification to all competent authorities concerned pursuant to this Regulation; or
- (b) without the consent of the competent authorities concerned pursuant to the EU WSR; or
- (c) with consent obtained from the competent authorities concerned through falsification, misrepresentation or fraud; or
- (d) in a way which is not specified materially in the notification or movement documents; or
- (e) in a way which results in recovery or disposal in contravention of Community or international rules; or
- (f) contrary to Articles 34, 36, 39, 40, 41 and 43 [of EU WSR]; or
- (g) which, in relation to shipments of waste as referred to in Article 3(2) and (4) [of EU WSR], has resulted from:
 - (i) the waste being discovered not to be listed in Annex III, IIIA or IIIB; or
 - (ii) non-compliance with Article 3(4) [of EU WSR]; or
 - (iii) the shipment being effected in a way which is not specified materially in the document set out in Annex VII.

Notification Document

Document in Annex IA to EU WSR ⁽⁴⁴⁾.

Movement Document

Document in Annex IB to EU WSR ⁽⁴⁵⁾.

Information Document

Document in Annex VII to EU WSR ⁽⁴⁶⁾.

Green-listed waste

Non-hazardous wastes and/or wastes implying little or no environmental risks classified in Annexes III, IIIA and V (B list) to EU WSR ⁽⁴⁷⁾.

⁽⁴⁴⁾ See footnote 8.

⁽⁴⁵⁾ See footnote 8.

⁽⁴⁶⁾ See footnote 8.

⁽⁴⁷⁾ See footnote 8.

Amber-listed waste

Hazardous wastes and/or wastes classified in Annexes IV and V (A list) to EU WSR ⁽⁴⁸⁾.

9. ANNEX II — ABBREVIATIONS

AEO	Authorised Economic Operator
ASEAN	Association of South-East Asian Nations (Brunei Darussalam, Myanmar/Burma, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam)
CFC	Chlorofluorocarbons (type of ozone-depleting substances)
CN	Combined Nomenclature
CRMS	Community Customs Risk Management System
ECS	Export Control System
EFTA	European Free Trade Association (Iceland, Liechtenstein, Norway, Switzerland)
EoW	End-of-Waste
EU WSR	European Union Waste Shipment Regulation (Regulation (EC) No. 1013/2006)
IMPEL — TFS	European Union Network for the Implementation and the Enforcement of Environmental Law — Transfrontier Shipment of Waste
MOU	Memorandum of Understanding
MS	(EU) Member State
NCA(s)	National Competent Authority/-ies
NCP	National Contact Point (IMPEL-TFS)
ODS	Ozone Depleting Substances
OECD	Organisation for Economic Co-operation and Development
RIF	Risk Information Form
TARIC	Integrated Community Tariff
WCO	World Customs Organization
WEEE	Waste Electrical and Electronic Equipment

⁽⁴⁸⁾ See footnote 8.