

Commission Implementing Regulation (EU) 2016/1239 of 18 May 2016 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the system of import and export licences (Text with EEA relevance)

*Article 1*

**Definitions**

For the purposes of this Regulation, the definitions of ‘declarant’ as set out in Article 5(15), and ‘risk management’ as set out in Article 5(25) of Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>(1)</sup> and of ‘exporter’ as set out in Article 1(19) of Commission Delegated Regulation (EU) 2015/2446<sup>(2)</sup> shall apply. In addition, the definitions laid down in Article 1 of Delegated Regulation (EU) 2016/1237 shall apply.

*Article 2*

**Application for and issue of licences**

1 Licences shall be applied for and issued via information technology application (‘IT applications’) respecting the integrity and quality standards as set out in Section 3 B of Annex I to Commission Delegated Regulation (EU) No 907/2014<sup>(3)</sup>.

Where no such IT applications are available or effective, and as fall-back for failure of IT applications, licences may also be applied for and issued, using a print of the model as set out in Annex I to this Regulation, and taking account of the instructions set out in that Annex.

2 The names and addresses of the authorities competent for receiving the application and issuing the licence shall be published on the official website of those authorities, or on the official website dealing with agricultural trade of each Member State.

3 Applications and licences shall be completed and issued in typed format in one of the official languages of the Union, as specified by the competent authorities of the issuing Member State.

4 The competent authorities of the Member States may, where necessary, require that non-harmonised texts in applications for licences or accompanying documents be translated at the cost of the applicant into the official language or one of the official languages of the Member State concerned.

5 The licence application shall be filled in in accordance with the purpose of the licence and as set out in the notice on import and export licences for agricultural products<sup>(4)</sup>.

6 The licence issuing authority shall not accept applications that are not in accordance with the relevant Union rules. It shall issue the licence without delay, using the accepted information as filled in by the applicant, and completing the information as set out in the notice on import and export licences for agricultural products. On paper copies the licence issuing authorities shall validate their issuing by signature and by means of a stamp, or an embossing press. Electronic copies shall be validated in accordance with the standards referred to in paragraph 1.

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### Article 3

#### Deadlines

1 By way of derogation from Article 5 of Council Regulation (EEC, Euratom) No 1182/71<sup>(5)</sup> the day an application for a licence is lodged shall be deemed to be the working day on which it is received by the licence issuing authority, provided that it has been received not later than 13.00 hours Brussels time.

An application received after 13.00 hours Brussels time on a working day shall be deemed to have been lodged on the first working day following the day on which it was actually received.

2 A request for cancellation of an application for a licence may only be made in electronic or written form, to be received by the licence issuing authority by 13.00 hours Brussels time on the day the application is received.

[<sup>F13</sup> Where in this Regulation a period for procedures is set, and the opening or closing date is a Saturday, Sunday, or public holiday as defined in Regulation (EEC, Euratom) No 1182/71:

a the applicable opening date shall be the following working day and shall start at 0.00 hours, taking account of official office opening hours;

[<sup>F2b</sup> by way of derogation from Article 3(2)(b) and (4) of that Regulation, the applicable closing date shall be the last working day preceding the Saturday, Sunday or public holiday and shall end at 13.00 hours Brussels time. However, in respect of applications for a licence Member States may decide to provide for the necessary working arrangements to allow their submission on a Saturday, Sunday or public holiday. In that case, the applicable closing date shall be the given Saturday, Sunday or public holiday and shall end at 13.00 hours Brussels time. Where a Member State decides to provide for such working arrangements, it shall publish them.]

[<sup>F3</sup>Point (b) of the first subparagraph shall also apply where the applicable closing date is defined by reference to a specified date and that date falls on a Saturday, Sunday or public holiday.]]

[<sup>F4</sup> By way of derogation from paragraph 3, where for the purposes of this Regulation a time limit applies for the notification of quantities of products covered by applications for licences under a tariff quota or for the notification of unused quantities under a tariff quota, that time limit shall end with the expiry of the last hour of the last day, irrespective of whether that day is a Saturday, Sunday or public holiday.]

#### Textual Amendments

- F1** Substituted by [Commission Implementing Regulation \(EU\) 2017/1964 of 17 August 2017 amending Implementing Regulation \(EU\) 2016/1239 as regards certain rules on time limits and notifications of the quantities covered by licences in the rice sector \(Text with EEA relevance\).](#)
- F2** Substituted by [Commission Implementing Regulation \(EU\) 2019/1607 of 27 September 2019 amending Implementing Regulation \(EU\) 2016/1239 as regards the applicable closing dates for the submission of licence applications.](#)
- F3** Inserted by [Commission Implementing Regulation \(EU\) 2019/1607 of 27 September 2019 amending Implementing Regulation \(EU\) 2016/1239 as regards the applicable closing dates for the submission of licence applications.](#)

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**F4** Inserted by [Commission Implementing Regulation \(EU\) 2017/1964 of 17 August 2017 amending Implementing Regulation \(EU\) 2016/1239 as regards certain rules on time limits and notifications of the quantities covered by licences in the rice sector \(Text with EEA relevance\)](#).

#### *Article 4*

### **Economic Operators Registration and Identification number**

1 The Economic Operators Registration and Identification number ('EORI number') assigned to the applicant, titular holder or transferee pursuant to Article 9 of Regulation (EU) No 952/2013 shall be inserted in Section 4 or, where applicable, Section 6 of the application and the licence.

Applicants or licence issuing authorities may, on the basis of national instructions, mention the EORI number of the applicant, titular holder or transferee in Section 20, provided that the name or identity number in Section 4 or 6 links to the EORI number in Section 20.

2 Where products are declared for release for free circulation or export by a customs representative as referred to in Article 18 of Regulation (EU) No 952/2013, the EORI number of the titular holder or transferee shall be mentioned in the appropriate data element of the electronic customs declaration.

#### *Article 5*

### **Amount of the security**

1 Where a security is required in accordance with Article 4(1) of Delegated Regulation (EU) 2016/1237, the amount of the security shall be as set out in Annex II to this Regulation.

2 Where the amounts resulting from the conversion of euro into sums in national currency to be entered on licences contain decimal places, the amount of the security shall be rounded to the first lower amount in whole national currency.

#### *Article 6*

### **Extracts**

1 Where the quantity indicated on a licence is to be subdivided for procedural or logistic reasons, or if the titular holder or transferee needs to use a licence issued in electronic format in one Member State, in another Member State not connected to the issuing Member States' IT applications, the licence issuing authority may, at the request of the titular holder or transferee, issue extracts from licences ('extracts').

2 Extracts shall have the same legal effects as the licences from which they are extracted, within the limits of the quantity in respect of which such extracts are issued.

3 The procedures for the application for licences and the issuing and return thereof shall also apply to extracts. The licence issuing authority may provide for simplified application procedures.

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4 The licence issuing authority shall deduct the quantity indicated in the extract from the original licence quantity, where applicable increased by the tolerance, and the word 'extract' shall be entered on the original licence beside that deducted quantity.

5 Extracts shall be issued without delay and at no additional cost, either in electronic format, or in printed format using the model set out in Annex I.

6 No further extract may be made of an extract.

7 The titular holder shall return the holder's copy of the extract which has been used or expired to the licence issuing authority, together with the titular holder's copy of the original licence.

#### *Article 7*

##### **Period of validity**

1 For the products listed in Annex II, the period of validity of the licences shall be as set out in that Annex.

2 A licence shall be valid from its actual day of issue as indicated in Section 25 of the import licence or Section 23 of the export licence as validated by the licence issuing authority's code or stamp. That day shall be included in the calculation of the period of validity of the licence.

If pursuant to specific legislation another starting date of the period of validity applies, the licence issuing authority shall additionally indicate that date preceded by the words 'valid from' in the boxes of the licences referred to in the first subparagraph.

#### *Article 8*

##### **Tolerance and rounding**

1 The positive or negative tolerance referred to in Article 5(4) of Delegated Regulation (EU) 2016/1237 shall be no more than 5 %.

2 When calculating quantities, the following rounding rules shall apply:

- a where the first decimal is five or more, the quantity shall be rounded up to the first higher unit of measurement referred to in Section 17 of the licence. Where the first decimal is less than five, the decimal quantity shall be deleted;
- b for headage-based quantities, quantities shall be rounded to the next greater whole number of head.

#### *Article 9*

##### **Customs declaration**

1 The customs declaration shall refer to the licence or extract using a specific code and the licence issue number indicated in its Section 25 of the import licence or Section 23 of the export licence, as set out in Title II of Annex B to Commission Implementing Regulation (EU) 2015/2447<sup>(6)</sup>, or, where applicable, in accordance with Annex I, point 4, in Section 2.

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2 The IT applications of the licence issuing authority may provide direct access for the customs office to the electronic licence or extract. If direct access is not available, the declarant or the licence issuing authority shall send the licence or extract to the customs office in electronic format.

If the IT applications of the licence issuing authority or customs office are not suited for applying the first subparagraph, licences or extracts may be sent in paper format.

3 The declarant shall submit the titular holder's copy of the paper licence or extract to the customs office, or hold it at the disposal of the customs authorities in accordance with Article 163 of Regulation (EU) No 952/2013.

## Article 10

### Attribution and endorsements

1 The rules on the procedure for the issue of electronic licences shall designate the authority that is to indicate the quantity released for free circulation or exported on the licence, and specify how the declarant and the licence issuing authority get access to that information.

2 On a paper licence, the customs office shall indicate and validate the quantity released for free circulation or exported, or if provided by national administrative rules, validate the quantity indicated by the declarant, in Sections 29 and 30 of the titular holder's copy, endorse it, and return that copy to the declarant, or, if specific legislation requires so, return that copy to the licence issuing authority.

3 Where the quantity released for free circulation or exported does not correspond to the quantity indicated on the licence, customs shall correct the entry on the licence by indicating the actual quantity within the limits of the quantity available on the licence.

4 If the space for making attributions on paper licences or extracts is not sufficient, the authorities may attach extension pages, validated through allongement stamping.

5 The date of attribution shall be the date of acceptance of the declaration for release for free circulation or for export.

6 Member States shall decide which authority carries out the functions referred to in this Article for electronic licences, and they shall publish that information on their public website.

## Article 11

### Transfer

In the event of a request for transfer by the titular holder, the transferee's data and the date of the relevant entry shall be entered on the licence in accordance with the notice for import and export licences for agricultural products. The transfer shall be validated by the licence issuing authority.

In the event of a transfer back to the titular holder, the licence issuing authority shall validate the transfer back and its date on the licence in accordance with the notice on import and export licences for agricultural products.

The transfer or transfer back shall take effect from the date of validation by the licence issuing authority.

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## Article 12

### Deposit

1 Member States may authorise the licence to be kept in deposit at the licence issuing authority, the paying agency or customs, or to stay available in the IT applications.

2 The licence issuing authority shall determine the cases in which deposit of a licence at the authorities involved in the procedure for release for free circulation or for export shall apply, and the conditions to be met by the titular holder or transferee.

3 Member States shall designate the authority involved in the system of deposit that is to carry out the functions referred to in Article 10 and they shall publish that information on their public website.

4 In box 44 of the paper customs declaration or in the appropriate data element of the electronic customs declaration the declarant shall add the words 'in deposit' to the licence issuing number. For electronic licences Member States may waive this obligation or apply a special code for this purpose.

## Article 13

### Integrity and control of the licence, mutual assistance

1 Entries made on licences or extracts may not be altered after their issue.

2 Where a competent customs authority has a doubt on the accuracy of entries on the licence or extract, it shall return the licence or extract to the licence issuing authority. Where a licence issuing authority has a doubt on the accuracy of entries on the licence or extract, it shall return the licence or extract to the competent customs authority.

The first subparagraph shall not apply where it concerns minor or evident errors which the licence issuing authority or competent customs authority can remedy by applying the legislation correctly.

3 If the licence issuing authority considers a correction necessary, it shall withdraw the licence or extract and shall issue a duly corrected licence or extract without delay.

4 For electronic licences or extracts, the licence issuing authority shall validate the corrected version, which shall replace the original version. On paper licences or extracts, the licence issuing authority shall include the entry 'licence corrected on ...' or 'extract corrected on ...' Any former entries shall be reproduced on each copy.

5 Where the licence issuing authority does not consider a correction necessary, it shall confirm this in the IT applications. For paper licences and extracts, the licence issuing authority shall mark its confirmation of correctness on the licence or extract by its endorsement 'verified on date ...' and put its stamp, initials and date, or apply a similar method.

6 At the request of the licence issuing authority, the titular holder or transferee shall return the licence or extract.

Where on the basis of risk management there is a need to verify, or a doubt concerning the authenticity of a paper licence or extract, or entries or endorsements thereon, the

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authority concerned shall return the licence or extract, or a photocopy thereof, to the competent authorities responsible for checking.

The request for verification and the reply of the result shall be communicated by electronic means in accordance with Council Regulation (EC) No 515/97<sup>(7)</sup> using the standard form as set out in the notice on import and export licences for agricultural products. Authorities may agree on further simplification including direct consultations using the customs office list (COL) published on the Commission's official web-site.<sup>(8)</sup>

The requested authority shall ensure that a reply to the requesting authority is sent within 20 calendar days when the authorities are established in the same Member State. Where different Member States are involved, the reply shall be sent within 60 calendar days.

7 Where a licence or extract is returned, the competent authority shall on request give a receipt to the party concerned, or note and stamp a date of receipt on a photo-copy produced by the party concerned.

#### Article 14

### Fulfilment of the obligation and proof

1 The security for a licence shall be released if the obligations referred to in Article 24 of Delegated Regulation (EU) No 907/2014 and this Article have been fulfilled.

2 The right to have the products released for free circulation or to export shall be considered to have been exercised, and the corresponding obligation shall be considered to have been fulfilled, on the day the relevant customs declaration is accepted within the period of validity of the licence and provided that:

- a in case of release for free circulation, the products are actually released for free circulation;
- b in case of export, the products have left the customs territory of the Union within 150 calendar days from the day of acceptance of the customs declaration.

3 Proof of the fulfilment of the obligation to have the products released for free circulation shall be the titular holder's or transferee's copy of the licence or extract, duly endorsed by customs, or its electronic equivalent.

4 Proof of the fulfilment of the obligation to export shall be:

- a the titular holder's or transferee's copy of the licence or extract, duly endorsed by customs, or its electronic equivalent; and
- b the exit certification by the customs office of export to the exporter or the declarant referred to in Article 334 of Implementing Regulation (EU) 2015/2447.

5 The proof referred to in point (b) of paragraph 4 shall be provided and checked as follows:

- a the exporter or declarant referred to in point (b) of paragraph 4 shall transfer the exit certification to the titular holder, and the titular holder shall submit the proof in electronic format to the licence issuing authority. If the exit certification is annulled due to corrections by the customs office of exit, the customs office of export shall inform the exporter or his customs representative, and the exporter or his customs representative shall inform the titular holder, who shall inform the licence issuing authority accordingly;

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- b the procedure set out in point (a) shall include submission of the Master Reference Number (MRN) concerned as defined in Article 1(22) of Delegated Regulation (EU) 2015/2446 to the licence issuing authority
  - if more than one Member State is involved in the export procedure, or
  - if the customs office of export is in another Member State than that of the licence issuing authority, or
  - if the MRN is used in the export procedure completed within the Member State where the export declaration was lodged;
- c the licence issuing authority shall check the information received, including the correctness of the date of exit of the customs territory of the Union, on the basis of risk management. If the MRN and the MRN databank<sup>(9)</sup> do not enable appropriate checks, customs shall, at the licence issuing authority's request and on the basis of the MRN concerned, either confirm or correct the date of exit.

If the customs office of export is established in another Member State than the licence issuing authority, the procedures set out in the second subparagraph of Article 13(6) apply *mutatis mutandis*.

Authorities may agree that the procedures set out in the first subparagraph are carried out directly between the authorities concerned. Licence issuing authorities may arrange simplified procedures for the purposes of point (a).

6 The proof of having the products released for free circulation must be received by the licence issuing authority within 60 calendar days of the expiry of the period of validity of the licence.

The proof of export and exit of the customs territory of the Union must be received by the licence issuing authority within 180 calendar days after the expiry of the licence.

If the periods provided for in the first and second subparagraphs cannot be respected due to technical problems, the licence issuing authority may, at the request and proof of the titular holder, extend those periods, if necessary *ex post*, up to a maximum of 730 calendar days, taking account of Article 23(4) of Delegated Regulation (EU) No 907/2014.

7 The licence issuing authorities may waive the obligation to provide the proof referred to in paragraphs 2, 3 and 4 if they are already in possession of the necessary information.

### *Article 15*

#### **Replacement and duplicate licences or extracts**

1 Where a paper licence or extract issued for products referred to in Article 2(1)(a) or (2)(a) of Delegated Regulation (EU) 2016/1237 is partly or totally destroyed, or lost, the titular holder or transferee may request the licence issuing authority to issue a replacement licence or extract. The replacement licence or extract substitutes the original licence or extract, including all rights and obligations concerned.

For replacement licences under this paragraph a security shall be lodged as set out in Article 5.

If the lost or partially destroyed original licence is found, the titular holder shall return the original licence to the licence issuing authority, who shall release the remaining security for the original licence forthwith.



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2 A replacement licence or extract may only be issued once and for the period of validity and the balance of quantity remaining available for the original licence or extract.

A replacement licence or extract shall not be issued where the issue of licences or extracts for the product in question is suspended or where it concerns an import or export tariff rate quota.

3 The security for the replacement licence, together with the security for the original licence if it was not found, shall be released in accordance with Article 14.

4 Where the request concerns a partly or totally destroyed licence or extract issued for products other than those referred to in Article 2(1)(a) and (2)(a) of Delegated Regulation (EU) 2016/1237, the following conditions shall apply:

- a the titular holder or transferee shall prove the total or partial destruction to the satisfaction of the licence issuing authority;
- b the replacement licence or extract shall not be issued if the titular holder or transferee has failed to show that he has taken reasonable precautions to prevent the destruction of the licence or extract, or where the evidence provided by the titular holder is unsatisfactory;
- c the security to be lodged for the replacement licence or extract shall be 150 % of the security for the original licence, with a minimum of 3 EUR per 100 kilograms or per hectolitre or head, taking account of the balance of the quantity remaining available at the moment of destruction, and of the positive tolerance, if applicable. The balance of security available for the original licence may be used when lodging the security for the replacement licence. Any excess of the security for the original licence compared to the security for the replacement licence, taking into account the remaining available quantity shall be released immediately.

5 When replacement licences or extracts are issued, the licence issuing authority shall immediately notify the Commission of:

- a the licence issuing number of replacement licences or extracts issued and the licence issuing number of replaced licences or extracts;
- b the products concerned with their Combined Nomenclature code ('CN code') and their quantity.

The Commission shall inform the Member States thereof.

6 Where a paper licence or extract is lost or destroyed, and the lost or destroyed document has been used wholly or in part, for the sole purpose of releasing the still outstanding security concerning the release for free circulation or export which were already registered on the original licence, the following conditions shall apply:

- a the titular holder or transferee may request the licence issuing authority to issue a duplicate licence or extract to be drawn up and endorsed in the same way as the original document. A duplicate licence or extract may only be issued once;
- b the licence issuing authority may supply the titular holder or transferee with a duplicate licence or extract, clearly marked 'duplicate' on each copy;
- c the duplicate licence or extract shall be presented to the customs authority competent for the declaration for release for free circulation, or export, where that declaration was accepted under the lost licence or extract. That customs authority shall make entries on and endorse the duplicate concerning the release for free circulation or export carried out under the original licence or extract.

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## Article 16

### Force majeure

1 The competent authority of the Member State that has issued the licence or extract may recognise a case of *force majeure* taking account of Article 50 of Commission Implementing Regulation (EU) No 908/2014<sup>(10)</sup> and decide to:

- a either cancel the obligation to have the products and quantity indicated on the licence be released for free circulation or exported during the period of validity of the licence, as referred to in Article 14(1) of this Regulation, and release the security, or extend the period of validity of the licence by a period of maximum 180 days following the expiry of the original period of validity of the licence, taking account of the circumstances of the case; or
- b extend the period for the submission of the proof of release for free circulation or export as referred to in Article 14(6) of this Regulation, within the limits set by that provision, without partial forfeiture of the security.

A decision taken pursuant point (a) shall relate only to the quantity of products that could not be released for free circulation or exported as a result of *force majeure*.

2 In their notification pursuant to Article 50(4) of Implementing Regulation (EU) No 908/2014, the competent authorities shall inform the Commission of the products concerned with their CN code and of the quantities involved and indicate whether it concerns release for free circulation or export and whether it concerns a cancellation of the licence or an extension of either the period of validity of the licence or the period for the submission of the proof of release for free circulation or export, specifying the new period. The Commission shall inform the other competent authorities thereof through its dedicated website accessible for licence issuing and customs authorities.

3 If pending a decision on *force majeure* the titular holder or transferee expresses the need to further use the licence in relation to the quantity for which *force majeure* is not requested, the licence issuing authority shall issue an extract for that balance, marked with information as set out in the notice on import and export licences for agricultural products.

That extract shall not be transferable.

## Article 17

### Information and notifications relating to hemp

1 For control purposes regarding the operations referred to in Article 9(4) of Delegated Regulation (EU) 2016/1237, where the operations are carried out in a Member State different from the one where the importer is authorised for importing hemp seeds other than for sowing, the authority having granted the authorisation shall send the competent authority of the other Member State copies of the documents concerning the operations carried out on the latter's territory and submitted by authorised importers.

Where irregularities are discovered during the checks referred to in the fourth subparagraph of Article 9(4) of Delegated Regulation (EU) 2016/1237, the competent authority of the Member State concerned shall inform the authority competent for granting the authorisation in the Member State where the importer concerned is authorised.

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2 Member States shall notify the Commission of the provisions adopted for the application of Article 9(1), (2), and (3), of Delegated Regulation (EU) 2016/1237 and of the first, second, and third subparagraphs of paragraph 4 of that Article.

No later than 31 January each year the competent authorities shall notify the Commission of the penalties imposed or steps taken as a result of irregularities discovered during the preceding marketing year.

The competent authorities shall send the Commission the names and addresses of the authorities responsible for the checks referred to in the fourth subparagraph of Article 9(4) of Delegated Regulation (EU) 2016/1237. The Commission shall forward those names and addresses to the competent authorities of the other Member States.

#### *Article 18*

### **Notifications relating to garlic**

Member States shall notify the Commission of the total quantities covered by ‘B’ licence applications by Wednesday of each week in respect of applications received the previous week.

The quantities concerned shall be broken down by day of import licence application, origin and CN code. For products other than garlic as set out in Sections E and F of Annex II, the name of the product, as shown in Section 14 of the import licence application, shall also be communicated.

#### *Article 19*

### **Notifications relating to import licences for ethyl alcohol of agricultural origin**

1 Member States shall notify the Commission each Thursday, or the first working day thereafter if the Thursday is a public holiday, of the quantities of the products referred to in Section H of Part I of Annex II for which import licences have been issued during the previous week broken down by CN code and by country of origin.

2 If a Member State considers that the quantities for which import licences have been requested in that Member State risk disturbing the market, that Member State shall immediately inform the Commission specifying the quantities by types of product concerned. The Commission shall examine the situation and shall inform the Member States thereof.

#### *[<sup>F4</sup>Article 19a*

### **Notifications relating to rice**

Member States shall notify the Commission on a daily basis of the following:

- (a) as regards import licences other than those intended for the management of import tariff quotas, the total quantities covered by the licences issued, by origin and by product code;
- (b) as regards export licences, the total quantities covered by the licences issued and by product code.]

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#### Textual Amendments

- F4** Inserted by [Commission Implementing Regulation \(EU\) 2017/1964 of 17 August 2017 amending Implementing Regulation \(EU\) 2016/1239 as regards certain rules on time limits and notifications of the quantities covered by licences in the rice sector \(Text with EEA relevance\)](#).

### Article 20

#### Exchange of information and notifications to the Commission

- 1 Where necessary for the proper application of this Regulation, the competent authorities shall exchange information on licences and extracts and on irregularities and infringements relating thereto.
- 2 The competent authorities shall inform the Commission as soon as they have knowledge of irregularities and infringements with regard to this Regulation.
- 3 Member States shall notify information on the Uniform Resource Locator (URL) of the web address of the authorities competent for receiving applications and issuing licences and extracts as referred to in Article 2(2) to the Commission, and shall keep that information updated and send it again when necessary. The Commission shall publish the URLs concerned on its public website.
- 4 Member States shall notify the Commission of impressions of the official stamps and, where appropriate, of the embossing presses used by authorities. The Commission shall immediately inform the other Member States thereof on a secured website accessible only for Member States' authorities.
- 5 The notifications to the Commission referred to in this Regulation shall be made in accordance with Commission Regulation (EC) No 792/2009<sup>(11)</sup>.

### Article 21

#### Transitional provisions

- 1 The competent authorities may continue using paper versions of the models provided for in Article 17 of Regulation (EC) No 376/2008 as set out in Annex I to that Regulation for applications and for issuing licences until existing stocks have been exhausted. In any case, applications and licences generated pursuant to Article 3(1) of this Regulation in another Member State in accordance with the model set out in Annex I to this Regulation shall be acceptable in any phase of the procedure.
- 2 The proof of exit of the customs territory of the Union provided for in Article 14(4) (b) and (5) shall be accepted in all cases where such proof should have been produced using the T5 control copy as referred to in Article 912a-912g of Regulation (EEC) No 2454/93<sup>(12)</sup>.

### Article 22

#### Entry into force and application

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

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It shall apply from 6 November 2016.

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

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- (1) 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](#)).
- (2) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code ([OJ L 343, 29.12.2015, p. 1](#)).
- (3) Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro ([OJ L 255, 28.8.2014, p. 18](#)).
- (4) Notice on import and export licences ([OJ C 278, 30.7.2016](#)).
- (5) Regulation (EEC, Euratom) No 1182/71 of the Council of 3 June 1971 determining the rules applicable to periods, dates and time limits ([OJ L 124, 8.6.1971, p. 1](#)).
- (6) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code ([OJ L 343, 29.12.2015, p. 558](#)).
- (7) Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters ([OJ L 82, 22.3.1997, p. 1](#)).
- (8) [http://ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en&Screen=0](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en&Screen=0)
- (9) [http://ec.europa.eu/taxation\\_customs/dds2/ecs/ecs\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/ecs/ecs_home.jsp?Lang=en)
- (10) Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency ([OJ L 255, 28.8.2014, p. 59](#)).
- (11) Commission Regulation (EC) No 792/2009 of 31 August 2009 laying down detailed rules for the Member States' notification to the Commission of information and documents in implementation of the common organisation of the markets, the direct payments' regime, the promotion of agricultural products and the regimes applicable to the outermost regions and the smaller Aegean islands ([OJ L 228, 1.9.2009, p. 3](#)).
- (12) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ([OJ L 253, 11.10.1993, p. 1](#)).

**Changes to legislation:**

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2016/1239. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(7)(c)
- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(7)(f)
- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(7)(g)(i)
- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(8)(c)
- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(8)(f)
- Annex 1 Form words omitted by S.I. 2019/1409 Sch. 2 para. 15(8)(g)(i)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(7)(a)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(7)(b)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(7)(d)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(7)(e)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(7)(g)(ii)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(8)(a)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(8)(b)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(8)(d)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(8)(e)
- Annex 1 Form words substituted by S.I. 2019/1409 Sch. 2 para. 15(8)(g)(ii)
- Annex 2 Pt. 1 words omitted by S.I. 2021/1358 reg. 3(2)
- Annex 2 Pt. 2 words omitted by S.I. 2021/1358 reg. 3(3)
- Art. 2(2) substituted by S.I. 2019/1409 Sch. 2 para. 1(2)
- Art. 2(3) words substituted by S.I. 2019/1409 Sch. 2 para. 1(3)
- Art. 2(4) words substituted by S.I. 2019/1409 Sch. 2 para. 1(4)(a)
- Art. 2(4) words substituted by S.I. 2019/1409 Sch. 2 para. 1(4)(b)
- Art. 2(6) word omitted by S.I. 2019/1409 Sch. 2 para. 1(5)(a)
- Art. 2(6) words substituted by S.I. 2019/1409 Sch. 2 para. 1(5)(b)
- Art. 3 word substituted by S.I. 2019/1409 Sch. 2 para. 2
- Art. 4(1) words substituted by S.I. 2019/1409 Sch. 2 para. 3(2)
- Art. 4(2) word substituted by S.I. 2019/1409 Sch. 2 para. 3(3)(a)
- Art. 4(2) words substituted by S.I. 2019/1409 Sch. 2 para. 3(3)(b)
- Art. 5(2) substituted by S.I. 2019/1409 Sch. 2 para. 4
- Art. 5(2) word substituted in earlier amending provision S.I. 2019/1402, Sch. 2 para. 4 by S.I. 2020/1452 reg. 9(3)
- Art. 6 omitted by S.I. 2019/1409 Sch. 2 para. 5
- Art. 9(1) words omitted by S.I. 2019/1409 Sch. 2 para. 6(2)(a)
- Art. 9(1) words substituted by S.I. 2019/1409 Sch. 2 para. 6(2)(b)
- Art. 9(2) word substituted by S.I. 2019/1409 Sch. 2 para. 6(3)(a)(i)
- Art. 9(2) word substituted by S.I. 2019/1409 Sch. 2 para. 6(3)(b)(i)
- Art. 9(2) words omitted by S.I. 2019/1409 Sch. 2 para. 6(3)(a)(ii)
- Art. 9(2) words omitted by S.I. 2019/1409 Sch. 2 para. 6(3)(b)(ii)
- Art. 9(3) word substituted by S.I. 2019/1409 Sch. 2 para. 6(4)(b)
- Art. 9(3) words omitted by S.I. 2019/1409 Sch. 2 para. 6(4)(a)
- Art. 10(2) word substituted by S.I. 2019/1409 Sch. 2 para. 7(2)
- Art. 10(4) words omitted by S.I. 2019/1409 Sch. 2 para. 7(3)
- Art. 10(6) omitted by S.I. 2019/1409 Sch. 2 para. 7(4)
- Art. 12(1) words substituted by S.I. 2019/1409 Sch. 2 para. 8(2)
- Art. 12(3) omitted by S.I. 2019/1409 Sch. 2 para. 8(3)
- Art. 12(4) words substituted by S.I. 2019/1409 Sch. 2 para. 8(4)
- Art. 13 heading words omitted by S.I. 2019/1409 Sch. 2 para. 9(2)
- Art. 13(1) words omitted by S.I. 2019/1409 Sch. 2 para. 9(3)
- Art. 13(2) word substituted by S.I. 2019/1409 Sch. 2 para. 9(4)(a)(ii)
- Art. 13(2) word substituted by S.I. 2019/1409 Sch. 2 para. 9(4)(a)(iv)

- Art. 13(2) words omitted by S.I. 2019/1409 Sch. 2 para. 9(4)(a)(i)
- Art. 13(2) words substituted by S.I. 2019/1409 Sch. 2 para. 9(4)(a)(iii)
- Art. 13(2) words substituted by S.I. 2019/1409 Sch. 2 para. 9(4)(b)
- Art. 13(3) words omitted by S.I. 2019/1409 Sch. 2 para. 9(5)
- Art. 13(4) words omitted by S.I. 2019/1409 Sch. 2 para. 9(6)(a)
- Art. 13(4) words omitted by S.I. 2019/1409 Sch. 2 para. 9(6)(b)
- Art. 13(5) words omitted by S.I. 2019/1409 Sch. 2 para. 9(7)(a)
- Art. 13(5) words omitted by S.I. 2019/1409 Sch. 2 para. 9(7)(b)
- Art. 13(6)(7) omitted by S.I. 2019/1409 Sch. 2 para. 9(8)
- Art. 14(3) words omitted by S.I. 2019/1409 Sch. 2 para. 10(3)
- Art. 14(4) substituted by S.I. 2019/1409 Sch. 2 para. 10(4)
- Art. 14(5) omitted by S.I. 2019/1409 Sch. 2 para. 10(5)
- Art. 14(6) words substituted by S.I. 2019/1409 Sch. 2 para. 10(6)
- Art. 14(7) word substituted by S.I. 2019/1409 Sch. 2 para. 10(7)(a)
- Art. 14(7) words substituted by S.I. 2019/1409 Sch. 2 para. 10(7)(b)
- Art. 15 heading words omitted by S.I. 2019/1409 Sch. 2 para. 11(2)
- Art. 15(1) words omitted by S.I. 2019/1409 Sch. 2 para. 11(3)
- Art. 15(2) words omitted by S.I. 2019/1409 Sch. 2 para. 11(4)(a)
- Art. 15(2) words omitted by S.I. 2019/1409 Sch. 2 para. 11(4)(b)(i)
- Art. 15(2) words omitted by S.I. 2019/1409 Sch. 2 para. 11(4)(b)(ii)
- Art. 15(2) words omitted by S.I. 2019/1409 Sch. 2 para. 11(4)(b)(iii)
- Art. 15(4) words omitted by S.I. 2019/1409 Sch. 2 para. 11(5)(a)
- Art. 15(5) omitted by S.I. 2019/1409 Sch. 2 para. 11(6)
- Art. 15(6) words omitted by S.I. 2019/1409 Sch. 2 para. 11(7)
- Art. 16(1) words substituted by S.I. 2019/1409 Sch. 2 para. 12(2)
- Art. 16(2)(3) omitted by S.I. 2019/1409 Sch. 2 para. 12(3)
- Art. 17-21 omitted by S.I. 2019/1409 Sch. 2 para. 13

**Changes and effects yet to be applied to the whole legislation item and associated provisions**

- Signature words omitted by S.I. 2019/1409 Sch. 2 para. 14
- Annex 1 para. 3 omitted by S.I. 2019/1409 Sch. 2 para. 15(3)
- Annex 1 para. 4 substituted by S.I. 2019/1409 Sch. 2 para. 15(4)
- Annex 1 para. 5 words omitted by S.I. 2019/1409 Sch. 2 para. 15(5)
- Annex 1 para. 2 words substituted by S.I. 2019/1409 Sch. 2 para. 15(2)
- Annex 1 para. 6 words substituted by S.I. 2019/1409 Sch. 2 para. 15(6)
- Annex 2 Pt. 1 s. B omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(b)
- Annex 2 Pt. 1 s. E omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(d)
- Annex 2 Pt. 1 s. F omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(d)
- Annex 2 Pt. 1 s. A sum substituted by S.I. 2019/1409 Sch. 2 para. 16(2)(a)(i)
- Annex 2 Pt. 1 s. A sum substituted by S.I. 2019/1409 Sch. 2 para. 16(2)(a)(ii)
- Annex 2 Pt. 1 s. H sum substituted by S.I. 2019/1409 Sch. 2 para. 16(2)(f)
- Annex 2 Pt. 1 s. C words omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(c)
- Annex 2 Pt. 1 s. D words omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(c)
- Annex 2 Pt. 1 s. G words omitted by S.I. 2019/1409 Sch. 2 para. 16(2)(e)
- Annex 2 Pt. 2 s. B omitted by S.I. 2019/1409 Sch. 2 para. 16(3)(b)
- Annex 2 Pt. 2 s. A sum substituted by S.I. 2019/1409 Sch. 2 para. 16(3)(a)
- Art. 14(2)(b) words substituted by S.I. 2019/1409 Sch. 2 para. 10(2)
- Art. 15(4)(c) sum substituted by S.I. 2019/1409 Sch. 2 para. 11(5)(b)