

EU customs procedures and the EU Form 302

European Commission, DG Taxud
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1. The origin of the EU Form 302



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Background

- Action Plan on Military Mobility 1.0 (28 March 2018)
- Actions carried out by DG TAXUD since 2018:
 - Assess the need to develop an EU Form 302
 - Streamline and simplify customs formalities for military goods
 - Amend EU customs legislation to accommodate the EU Form 302
 - Develop guidelines for the use of the EU Form 302

Legal amendments

- Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending the UCC-DA
 - Definition of goods moved or used in the context of military activities (Article 1(49))
 - Establishes EU Form 302 and simplifies customs formalities
 - Applicable from 16 July 2020
- Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 amending the UCC-IA
 - Creates procedural rules for the use of EU Form 302
 - Applicable from 20 July 2020

2. Scope of the EU Form 302

Scope

- Covers the following movements:
 - (temporary) export out of the EU
 - re-import into the EU after temporary export (release for free circulation with relief from import duty as returned goods)
 - temporary admission in the EU (temporary import)
 - re-export from the EU after temporary admission
 - transit in the EU
 - proof of customs status as Union goods
- The type of military activity or the EU Member State concerned determines the use of EU or NATO Form 302

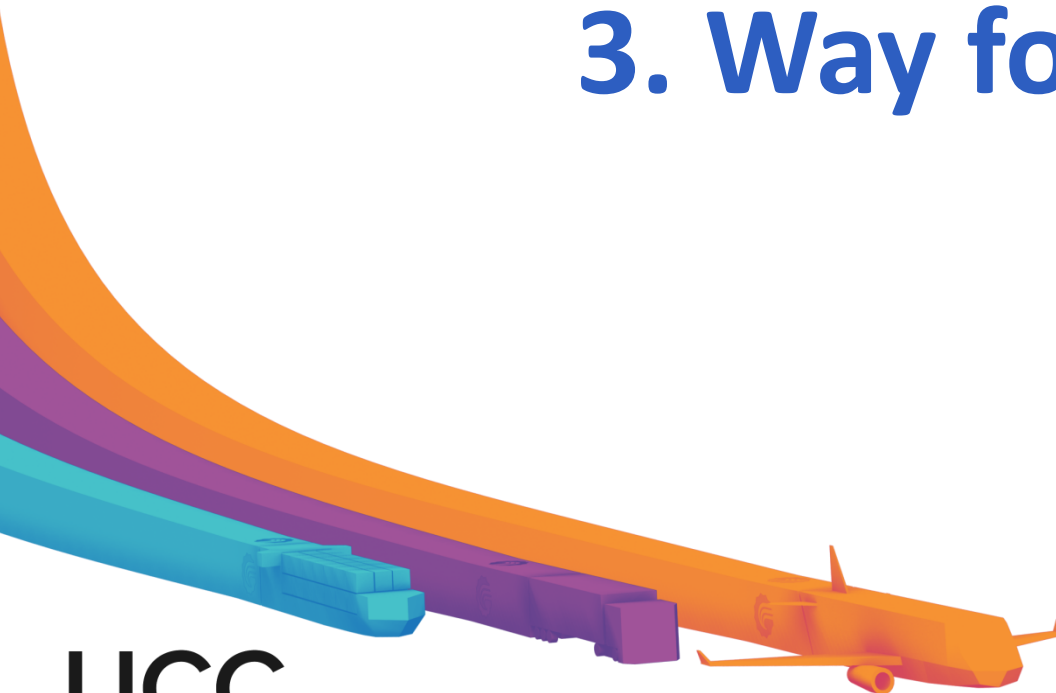
Further information

- [Guidance document](#) on customs formalities in the EU for military goods to be moved or used in the context of military activities (use of the form 302)
- Consists of two parts:
 - Part 1 explains how to fill in the form 302
 - Part 2 details the use of the form 302 for each of the customs procedures concerned



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3. Way forward



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Thank you for your attention: any questions?

