

Slides from the Customs Side

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Step 1: Select the right customs procedure under the NATO/EU Form 302

- Nowadays, legal bases (NATO SOFA and UCC) are (finally) alike: both allow the same customs procedures and uses of the simplified specific customs declaration for military forces (= Form 302).
- Select one of the adequate customs procedures: temporary admission and re-exportation, transit, temporary or definitive exportation, release into free circulation discharging TA.
- Select the right legal base (NATO SOFA or UCC) according to your military mission and/or your nation!

Step 2 Form 302 = customs solution for actual military mobility already

1. Simplified (very!) customs declaration compared to the usual customs declaration: no Tariff code requested.
2. One Form 302 to cross the EU as a single customs territory/ One Form 302 to export and import in the concerned countries.
3. Double use as military transport document and real legally valid customs declaration: no need to amend.

Step 3: Form 302 and customs procedure give a waiver of other requirements such as licenses or other fiscal formalities or non-fiscal controls

Watch out: do NOT conclude that no customs formalities abolish problems! On the contrary!

- Without Form 302, remain all the regular formalities for crossing national borders, all duties and taxes, all kinds of licenses and controls on the movements of goods.
- Without Form 302, fiscal formalities related to VAT and Excise duties must be completed by the Force to be exempted from these taxes and duties (Certificate 151 inside EU, Excise movement declaration).
- Form 302 could be the base to implement one single military declaration for all legislations applicable to goods. It can be used for Union and non-Union goods. Can be used by EU Members (see UCC) and by non-EU Members.

Step 4: Questions and answers

- Question 1: Why after the EU resolved the customs question, still no real military mobility through Europe?

Because there are so many different contradictory legislations (European as national) with their structure, their terminology, their formalities, and rules: arms/munitions control, transportation questions (available roads and bridges for convoys), food controls, chemicals, veterinarian and vegetal controls, other tax procedures, passports, and identity controls. To solve these, you need a common understanding and a common will to find a solution adequate for the general purpose of military mobility.

- Question 2: Form 302 is not allowed by EU legislation for EU Forces; it is only for NATO.

Not at all! The UCC as amended in 2020 allows full use as a valid customs declaration for all MS of the EU, in the context of all our current military operations (NATO or EU or EU in cooperation with NATO and NATO- Partners), The Form 302 is the only adequate customs declaration specially created for the military not used to customs technics. It can be easily digitalized as its use has been performed since 1951.

- Question 3: Why NATO has not been able to impose common practical rules for using its own customs and transport declaration? Why cannot we use NATO Form 302 to import/export military goods to and from the USA? Why cannot NATO and the EU speak together to build a single digital military customs and transportation system?

No technical objections when you speak to the concerned military Forces and customs and other administrations concerned but political concern! With the current threats outside our Western world, it is time to wake up and solve the long-open question.

- Question 4: Are more simplifications allowed for customs formalities (and Form 302)?

Yes: only one Form 302 for a whole convoy with same point of departure and the same point of destination/ Form 302 used for transport goods from an industrial plant to/from a military base for goods to be repaired on behalf of the Force/digitalization of the current paper Form/harmonize the current national rules about the use of Form 302 and delete their restrictions (like the British one with a Form 302 reduced to the "Visiting Forces")/etc.

- Question 5: Can a civilian broker/commercial transport company use Form 302?

Yes, exclusively on behalf of the Forces but they may never issue Form 302, Only the entitled military of (and by) the Force may issue the Form. Only a customs officer may validate and stamp the Form. But it may be used by commercial companies and on commercial civilian vehicles.