

CUSTOMS GUIDELINES

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GLOSSARY

A3: Goods under temporary storage. Corresponds to a B record of the Arrival Notification (MMA)

AIDA: *Automazione Integrata Dogane Accise* (Customs and Excise Integrated Automation) - IT System of the Customs Agency

CDC: *Circuito Doganale di Controllo* (Customs Control Circuit)

CDS: *Circuito Doganale di Sicurezza* (Safety&Security Control Circuit)

DAC: *Disposizioni di Applicazione del Codice doganale comunitario* (Implementing Provisions of the EU Customs Code) (Reg. (EEC) 2454/1993 and subsequent amendments)

EORI CODE (Economic Operator Registration and Identification): Operator identification code for customs purposes

COMMISSIONER GENERAL OF SECTION: Represents the State or the International Intergovernmental Organization participating in EXPO Milano 2015

ENS : Entry Summary Declaration

IM: Message sent to STD containing the declaration for import or of temporary importation

MMA: Manifest of incoming goods

MRN (Movement Reference Number): Identification number of transactions processed by Union systems

ORGANIZER: Expo 2015 Company

PARTICIPANTS: Official and Unofficial Participants at EXPO Milano 2015

OFFICIAL PARTICIPANT: States and International Intergovernmental Organizations that have received and accepted an official invitation from the Italian government to participate in Expo Milano 2015 and that have signed a participation contract with the Organizer

UNOFFICIAL PARTICIPANT: National or foreign legal entities, authorized by the Commissioner General of Expo Milano 2015 to participate outside the Sections of Official Participants; in particular, Unofficial Participants may be, for example, local government authorities, businesses and civil society organizations. The representative appointed by each Unofficial Participant shall be referred to as **Director**

PDMS: IT infrastructure consisting of multiple applications and systems used by the Participants and the Company to communicate, collaborate and share documents in a tracked and chronologically recorded way

OFFICIAL PARTICIPANT PERSONNEL: Personnel of the Commissioner General of each Official Participant: Commissioner of Section, Deputy Commissioner General, Pavilion Director and other direct employees of the Commissioner General of Section.

STD (Electronic Customs Service): System for electronic data exchange with the Customs and Monopolies Agency

TARIC (*TARif Intégré Communautaire*): Integrated EU Tariff

TC: Temporary Storage

EU: European Union

INTRODUCTION

Law no. 3 of 14 January 2013, ratifying and implementing the Agreement between the Government of the Italian Republic and the *Bureau International des Expositions*, establishes measures for the conduct of the Universal Exhibition in Milan in 2015.

In relation to articles 10, 12 and 16 of said Agreement, to Special Regulation no. 7 and in accordance with EU provisions regulating Customs activity, these Customs Guidelines provide information to complete the formalities and to benefit from the facilitations and simplifications provided for EXPO Milano 2015.

Goods intended for EXPO Milano 2015 shall benefit from simplifications/facilitations if:

- the introduction of the goods and the customs formalities are completed directly at Italian customs offices (point of first entry);
- the goods are presented at a customs office in another EU Member State and transferred under transit procedure to Italy to complete the subsequent formalities at an Italian customs office.

Thus, the goods may not benefit from simplifications/facilitations if the import operations are carried out in another EU Member State.

These guidelines may be updated/integrated as a result of operational requirements arising in the course of implementation. Updates shall be published, with appropriate emphasis, in the dedicated section of the portal of the Customs and Monopolies Agency and PDMS of the Organizer.

Goods entering Italy, except for specific derogations, shall comply with the current customs regulations and, in particular:

- conform to general product safety (conformity/marketing);
- comply with regulations on intellectual property rights and the protection of "Made in".

1 IDENTIFICATION OF OFFICIAL AND UNOFFICIAL PARTICIPANTS

In order to perform customs operations, Participants shall be identified by an EORI code (*Economic Operator Registration and Identification*) and qualified as Participants (*status of Participant*).

The Customs and Monopolies Agency has provided a simplified procedure for the registration/identification /qualification of Participants at EXPO Milano 2015, as described below.

1.1 Assignment of EORI code to Official Participants

To obtain an EORI code, Official Participants shall complete a special form (Form 1) - available on the PDMS- which requires the Organizer to communicate to the Revenue Agency the data identifying the Commissioner General.

The EORI code shall be automatically assigned to the Commissioners General of Section on the basis of the data resulting from their registration in the Italian tax system (Tax ID or VAT number attributed by the Revenue Agency). The customs IT system shall record the EORI code in the relevant national database and update the EORI database of the EU.

The EORI code consists of the ISO alpha-2 code of Italy "IT" followed by the 11 digits of the Tax ID or VAT number.

The Revenue Agency shall assign the Tax ID and register the information concerning the "status" of Official Participant (see Circular letter no. 26/E of 7 August 2014).

The Organizer shall inform the participating State of the successful assignment of an EORI code.

If an EORI code has already been assigned in another EU country, exemptions/facilitations shall be granted only after the cancellation of the said code and the assignment of a new EORI code in Italy.

1.2 Assignment of EORI code to Unofficial Participants

To benefit from the facilitations provided for, Unofficial Participants shall communicate their EORI codes to the Organizer by completing the appropriate form (Form 2) available on PDMS.

Unofficial Participants without EORI code shall:

- a) If established in an EU Country, apply for the code to the competent authority of the said country and communicate it to the Organizer by completing the form (Form 2) available on PDMS;

- b) If established in a non-EU Country, apply for the code to the Customs and Monopolies Agency through the Organizer by completing the appropriate request form (Form 3) available on PDMS. The Organizer shall inform the Participant of the successful assignment of the EORI code.

The Customs and Monopolies Agency shall enter in its registers the information on the "status" of Unofficial Participant on the basis of the communications received by the Organizer.

2 EXEMPTIONS AND FACILITATIONS FOR OFFICIAL PARTICIPANTS

To benefit from the exemptions/facilitations provided for Official Participants, customs documents shall indicate the EORI code of the Official Participant.

The goods to be sold at EXPO Milano 2015 shall be declared for import and the relevant duties (customs and VAT) paid. Official Participants planning to import such goods shall indicate the EORI code in the relevant customs declaration and have a VAT number (to be requested to the Revenue Agency or, when operational, directly at the Participants' Service Centre located near the Exhibition Site).

2.1 Goods intended for the construction/furnishing of the exhibition spaces

Official Participants may import under temporary admission regime¹ **goods intended for re-export after the event**, in particular:

- materials to be used for the realization and set-up of exhibition spaces;
- goods intended to be used for the presentation of products of the Country;
- goods intended for display or to be the subject of a demonstration;
- tools, materials and means of transport necessary for the realization of the exhibition space;
- advertising or demonstration non-consumable material, sound recordings, films, slides, and related equipment used to advertise the products.

Goods under temporary admission regime shall be identifiable to allow their recognition at the time of re-export, therefore the customs declaration for temporary admission shall be accompanied by a detailed list of goods with an indication of the means of identification that shall be used (registration number, serial numbers, photos....).

A customs declaration shall be submitted to place the goods under the temporary admission regime. The declaration shall also serve as authorization.

¹ procedure provided for in the Annex to the Paris Convention of 22 November 1928 concerning international exhibitions, which indicates the facilitations provided under the **temporary admission regime**.

No deposit shall be required to guarantee the payment of customs duties for goods placed under the temporary admission regime, considering that the Commissioner General of Section shall be the guarantor for any payment.

Goods under temporary admission that are not re-exported shall be definitively imported and the relevant duties paid.

To apply for the temporary admission regime, the ATA carnet may also be used. The goods entering and exiting the territory of the Union accompanied by the carnet shall be presented to the customs office to complete the formalities laid down by the ATA Convention (obtaining the carnet, identifying the goods, certification....).

Please note that the use of the ATA carnet does not ensure logistics/procedural facilitations (priority controls, fast corridor for the delivery of goods to the customs clearance point...), as the ATA Convention does not provide for computerized management of the carnet.

2.2 Goods intended for consumption in the context of institutional activities

Official Participants may **import duty-exempted** products intended to be consumed for the performance of **institutional activities** and that are expected to be fully used.

In particular, this category includes products that shall be distributed free of charge (food, non-alcoholic beverages, free samples, brochures, advertising material and all products not included in point 2.1) at the exhibition spaces and during official/institutional events/receptions. **The quantity of the goods imported under duty exemption shall be proportionate to the purpose and the number of visitors/guests.**

The duty-exempted products imported cannot be transferred to third parties in return for payment or free of charge, without the prior agreement of the customs authorities.

This procedure does not include alcohol products, tobacco and tobacco products, combustibles and fuels.

2.3 Vehicles and fuels/lubricants

The Commissioner General of Section can import free of duty up to two vehicles, including the pertaining spare parts, to be used by the structure of the Official Participant.

For the vehicles for official use by the Commissioner General of Section, which cannot in any case exceed the number of two, it is possible to purchase fuels and lubricants free of excise or consumption tax respectively, within an overall limit of 1,200 litres per semester.

The supply of fuels shall follow the same procedure provided for diplomatic missions and shall start by submitting a request for entitlement by the Commissioner General of Section to the Ministry of Foreign Affairs. Once the entitlement has been granted, the representative of the official Participant shall be entitled to use subsidized energy products. This implies the conclusion of advance agreements with the supplying oil company for the delivery of fuels at the petrol stations participating in the circuit.

2.4 Goods intended for consumption by the staff of the Commissioners General of Section

The staff of the Commissioner of Section can import free of duty furniture and personal belongings including 1 (one) vehicle. Such imports shall be performed within six months from the date of entry in Italy of each applicant.

For such imports, the staff shall request a tax ID (individual) to the Revenue Agency through the Organizer or directly at the Participants' Service Centre when operational. The EORI code shall be indicated on the customs declaration.

Exports of household effects shall be performed at the end of the event and no later than 30 June 2016.

3 FACILITATIONS FOR UNOFFICIAL PARTICIPANTS

To benefit from the facilitations provided for Unofficial Participants, customs documents shall indicate the EORI code of the Unofficial Participant.

The goods to be sold at EXPO Milano 2015 shall be declared for import and the relevant duties (customs and VAT) paid. All trade-policy, sanitary and phytosanitary measures, as well as any other national measures shall apply to these products.

3.1 Goods intended for the construction/furnishing of the exhibition spaces

Unofficial Participants may import under temporary admission regime **goods intended for re-export after the event**, in particular:

- materials to be used for the realization and set-up of exhibition spaces;
- goods intended to be used for the presentation of products of the Country;
- goods intended for display or to be the subject of a demonstration;
- tools, materials and means of transport necessary for the realization of the exhibition space;
- advertising or demonstration non-consumable material, sound recordings, films, slides, and related equipment used to advertise the products.

The goods under temporary admission regime shall be identifiable to allow their recognition at the time of re-export, therefore the customs declaration for temporary admission shall be accompanied by a detailed list of goods with an indication of the means of identification that shall be used (registration number, serial numbers, photos...).

A customs declaration shall be submitted to place the goods under the temporary admission regime. The declaration shall also serve as authorization.

Upon submission of the declaration for temporary admission, a guarantee shall be provided for customs duties due on the goods.

Goods under temporary admission that are not re-exported shall be definitively imported and the relevant duties paid.

The ATA carnet may also be used to place the goods under the temporary admission regime. The goods entering and exiting the territory of the Union accompanied by the carnet shall be presented to the customs office to complete the formalities laid down by the ATA Convention (obtaining the carnet, identifying the goods, certification....).

Please note that use of the ATA carnet does not ensure logistics/procedural facilitations (priority controls, fast corridor for the delivery of goods to the customs clearance point...), as the ATA Convention does not provide for computerized management of the carnet.

3.2 Goods intended for consumption in the context of institutional activities

For goods that are not intended to be sold at the pavilions managed by trade operators **import free of** customs duties shall be allowed for the following cases:

1. Samples of goods of negligible value imported free of charge and intended for free distribution at the event. These samples shall be identifiable as free samples and their packaging shall not be suitable for sale. Food and beverages shall be consumed during the event. The amount and value of samples that can be imported free of customs duties shall be proportional to the nature of the event, the number of visitors, and the importance of the exhibitor's participation;
2. Goods to be used for the demonstration of machinery and equipment, materials of little value and used up for the set-up of the stands (paints, varnishes, wallpaper...), printed material, catalogues, brochures, posters and other items provided for free for advertising purposes. Obviously, in this case also goods intended for demonstration shall be used up during the event and their quantity shall be proportional to the event itself.

Alcohol products, tobacco and tobacco products, combustibles and fuels are **excluded** from duty-free importation, even if they are intended as samples or goods for demonstration.

Unofficial Participants can still apply for the **temporary admission regime** - without payment of customs duties and not subject to trade-policy measures, provided that the goods are re-exported after intended use, and in any case within three months from the end of the event, or are used up during the event (provided that the amount used is **proportionate to the purpose and the number of visitors**). Upon submission of the declaration for temporary admission, a guarantee shall be provided for customs duties related to the goods placed under the above regime. The facilitation above shall not apply to alcoholic beverages, tobacco, combustibles and fuels.

4 COMPLETION OF CUSTOMS DOCUMENTS TO BENEFIT FROM FACILITATIONS FOR GOODS INTENDED FOR EXPO

4.1 Procedural facilitations and priority channels

Participants shall benefit from procedural facilitations and priority channels such as:

- Priority in the handling of goods within the port and airport cycle;
- Fast corridors for the delivery of goods to the specialized customs clearance point, under construction, located near the site of Expo Milano 2015;
- Priority in the controls performed for customs and safety & security purposes, as well as by other government authorities involved in the clearance process, benefiting from the simplifications offered by the *Custom Single Window* (one-stop-shop).

To enjoy these benefits, **customs and transport documents shall include information for the correct identification of Participants and goods intended for EXPO Milano 2015**, as indicated in the following paragraphs.

To perform customs operations, Participants may use intermediaries authorized to communicate with the STD.

4.2 What to indicate in transport documents

Logistics chain operators shall specify "EXPO" in the Bill of Lading or in the Air Way Bill, so that it can be indicated in the entry summary declaration (ENS) and in the manifest of incoming goods (MMA).

Similarly, if the goods arrive in Italy by road, accompanied by a transit document, "EXPO" shall be stated in the transport document, so that it can be included in the customs declaration.

4.3 How to complete the Entry Summary Declaration (ENS)

Parties submitting an ENS shall specify "EXPO" in field 37.4 ("*Marche e numeri dell'imballaggio*") of the ENS1 record format to be given priority when security checks are performed in Italy. This indication shall

allow Italian customs offices to identify "EXPO" consignments in the appropriate monitoring panels to give priority in carrying out any checks.

The ENS/ENS1 record format is available on the [portal of the Agency](#).

4.4 How to complete the Manifest of incoming goods (MMA)

The party submitting the MMA shall specify "EXPO" in field 11 "*Marca dei colli*" of the B record format ("*Merce in arrivo*") of the MMA. The goods under the TC code (A3) thus generated shall be granted the status of "EXPO consignment" ensuring priority in customs clearance.

Moreover, thanks to this indication, the managers of Containers Terminals and temporary storage warehouses may acknowledge consignments intended for EXPO and their customs status, in order to apply the Port Community procedures provided for the immediate release of goods. To this end, in the framework of the Controllo Gestori TC (Control of TC Managers), the new "SX" status was introduced, corresponding to "released declaration with goods for EXPO Milano 2015".

The relevant record format is available on the [portal of the Agency](#).

4.5 How to complete the customs declaration

For a customs declaration to be identified as related to goods intended for "EXPO Milano 2015" and benefit from the applicable facilitations/exemptions, the following conditions shall be met:

- Transmission to the STD shall be through the IM message;
- Field 8, Consignee, shall indicate the EORI code of the:
 - Official Participant
 - Unofficial Participant
- Depending on the regime requested in field 37.1, one of the following codes shall be indicated:
 - 40 - import
 - 53 - temporary admission
- Field 37.3 shall include one of the following codes:

- **1EE:** Customs facilitations/exemptions for **Official Participants** (duty- and VAT-exempted imports, temporary admission without guarantee for duties and VAT, priority controls and logistics facilitations);
- **2ME:** Facilitations for **Official and Unofficial Participants** (priority controls and facilitations). Official Participants shall use this code in place of 1EE for goods not entitled to tax exemptions.

The relevant record format is available on the [portal of the Agency](#).

Customs declarations may be submitted at any Italian customs office.

5 PERFORMANCE OF CONTROLS

5.1 Security Controls

Customs officers responsible for security risk analysis shall ensure priority in processing and performing controls on Entry Summary Declarations (ENS) related to goods intended for EXPO Milano 2015.

In the monitoring panel available in AIDA at the link **“Dogane->Safety and security ->Dichiarazioni sommarie di entrata->Pannello di monitoraggio”** the "EXPO" search criterion has been added which allows viewing the Declarations above.

In any case, the panel identifies as a priority the declarations intended for EXPO Milano 2015 (highlighted with the value "SI" in the EXPO column).

5.2 Ordinary controls

When performing controls selected by the CDC, customs officers responsible for ordinary controls shall ensure priority to customs declarations related to goods intended for EXPO Milano 2015 (codes 1EE, 2ME), as soon as they are made available to customs.

DECLARATIONS UNDER LOCAL CLEARANCE PROCEDURE

The "EXPO" search criterion has been added at the link **“Dogane->Controlli->Monitoraggio dichiarazioni in sdoganamento telematico”** in the monitoring panel available in AIDA, to allow viewing goods intended for EXPO Milano 2015 (codes 1EE, 2ME).

DECLARATIONS UNDER STANDARD PROCEDURE

Upon validation through the function available in AIDA at the link **“Dogane-> Operazioni doganali-> Completamenti-> Registrazione Convalida”**, declarations related to goods intended for EXPO Milano 2015 (codes 1EE, 2ME) are highlighted with "EXPO".

The function to access the summary list of controls available in AIDA at the link **“Dogane-> Controlli->Consultare elenchi riepilogativi”**, includes the "EXPO" search criterion to select only the declarations related to goods intended for EXPO Milano 2015 (codes 1EE, 2ME).

5.3 Controls by other Authorities

For additional details on the control measures prescribed to import in the EU market food of animal and plant origin intended for Expo Milano 2015, please refer to the guidelines of the Ministry of Health under publication.

For additional details on the control measures prescribed to import in the EU market plants and plant products intended for the construction and set-up of the exhibition spaces of Participants, please refer to the guidelines of the Ministry of Agricultural, Food and Forestry Policies under publication.

6 PROFESSIONAL MATERIAL ACCOMPANYING JOURNALISTS

Journalists from non-EU countries accredited to the event can benefit from the temporary admission regime for professional material accompanying them, by making a customs declaration orally at the customs office of arrival.

In order to facilitate operations, the journalists concerned shall be accredited at the Organizer, by communicating the list of equipment accompanying them, the related means of identification (registration number, serial number ...), the date and place of arrival.



APPLICATION FORM 1
REQUEST OF ECONOMIC OPERATOR REGISTRATION AND
IDENTIFICATION (EORI)

"OFFICE OF THE COMMISSIONER GENERAL OF SECTION"

OFFICIAL PARTICIPANT'S NAME	
PERSONAL DATA (COMMISSIONER GENERAL)	
NAME	
SURNAME	
ITALIAN TAX CODE	
ISSUED BY	

Place and Date _____

Signature (*) _____

(*) of the Commissioner General of Section

APPLICATION FORM 2

COMMUNICATION OF ECONOMIC OPERATOR REGISTRATION AND IDENTIFICATION (EORI)

"OFFICE OF THE NON-OFFICIAL PARTICIPANT"

NON-OFFICIAL PARTICIPANT'S NAME	
PERSONAL DATA (DIRECTOR OF NON-OFFICIAL PARTICIPANT)	
NAME	
SURNAME	
EORI	

Place and Date _____

Signature (*) _____

(*) of the Director of Non-Official Participant

APPLICATION FORM 3

REQUEST OF ECONOMIC OPERATOR REGISTRATION AND IDENTIFICATION (EORI)

“OFFICE OF THE NON-OFFICIAL PARTICIPANT”

NON-OFFICIAL PARTICIPANT'S NAME	
PERSONAL DATA (DIRECTOR OF NON-OFFICIAL PARTICIPANT)	
NAME	
SURNAME	
ITALIAN TAX CODE	
ISSUED BY	
ATTACHMENT	<ul style="list-style-type: none"> • Copy of Director's Passport • Statute or Shareholders/BOD resolution, POA or other documents showing the power to represent the company

Place and Date _____

Signature (*) _____

(*) of the Director of Non-Official Participant