

Enforcement of F-gas Regulation in the context of the integration with EU CSW-CERTEX (import, export, transit)

Legal background:

Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014

Regulation (EU) 2022/2399 of the European Parliament and of the Council of 23 November 2022 establishing the European Union Single Window Environment for Customs and amending Regulation (EU) No 952/2013

Attention points:

- The import (incl. transit as defined in FGAS Regulation) and export of fluorinated greenhouse gases, and products and equipment containing those gases is subject to licensing requirements. A valid <u>registration</u> in the F-gas Portal for the relevant activity (e.g. import, export) at the moment of import, transit or export constitutes a valid licence. Prior to import/transit/export the EO should register in F-gas Portal and obtain Valid registration via the <u>F-gas Portal</u>;
- The <u>quota/authorisation</u> requirement remains applicable only for release for free circulation, and only for hydrofluorocarbons
 in bulk (quota) or contained in refrigeration and air-conditioning equipment, heat pumps and metered dose inhalers
 (authorisations);
- The placing on the market of hydrofluorocarbons shall be allowed only to the extent that producers and importers have sufficient quota available to them at that moment. Similarly, the placing on the market of refrigeration and air-conditioning equipment, heat pumps and metered dose inhalers pre-charged with hydrofluorocarbons shall be allowed only if these

- hydrofluorocarbons are accounted for within the quota system (e.g. via authorisations). Compliance with the latter must be fully documented and a certificate of conformity must be presented when placing them on the market;
- The authorisation requirement does not apply to undertakings that placed on the market less than 10 tonnes of CO₂ equivalent of hydrofluorocarbons, per year, contained in Refrigeration and air-conditioning equipment, heat pumps and metered dose inhalers.

Integration of F-gas measures in TARIC

Disclaimer: TARIC measures are subject to regular updates. This document will not be regularly updated and may not be aligned with the latest applicable measures. The version published in TARIC prevails.

Y160	IM/EX/*	Goods other than those falling under the applicable provisions of Regulation (EU) 2024/573
Y169	IM/EX	Products and equipment, including parts, that contain F-gases or whose functioning relies upon F-gases not subject to a prohibition as imposed by Article 11.1. (excluding military and repair exemptions) and Annex IV (Reg 2024/573)
**Y152	IM	Exemption from import prohibition, granted for repair or servicing of existing equipment, according to the second subparagraph of Article 11.1 of Regulation (EU) 2024/573
**Y154	IM/EX/*	Exemption from import/export prohibition on containers, non-refillable or without refilling provisions, for fluorinated greenhouse gases, empty or fully or partially filled, for laboratory or analytical uses according to Article 11.3 of Regulation (EU) 2024/573
**Y986	IM	Exemption from import prohibition according to Article 11.1 and 11.2 of Regulation (EU) 2024/573
C045	IM	Evidence joined to the declaration of conformity, confirming binding arrangement for the return of the containers for the purpose of refilling (article 11.4 of Regulation (EU) 2024/573)
**Y161	EX	Exemption from export prohibition according to Article 22.3 of Regulation (EU) 574/2024
Y168	EX	Military exemption from export prohibition (Article 22.3. second subparagraph of Reg (EU) 2024/573)

Y162	IM/EX/*	Exemption from the presentation of a valid licence to the customs authorities for the import or exports of products and equipment that are personal effects (Article 22.1, second subparagraph of Regulation 2024/573.)
Y955	IM	Goods other than those falling under the import prohibitions defined in article 4.6 of Regulation (EU) 2024/573
***Y167	IM	Exemption from import prohibition according to Article 11.5 of Regulation (EU) 2024/573 (goods described in the associated TM footnote)
**Y123	IM/EX/*	Undertaking registered in the F-gas Portal according to Article 20 of Regulation (EU) 2024/573
Y179	IM	Products or equipment pre-charged with fluorinated greenhouse gases to which Article 19 of Regulation 2024/573 does not apply (e.g. since they do not contain HFCs)
**Y120	IM	Undertakings importing less than 10 tonnes of CO2 equivalent of hydrofluorocarbons, per year, contained in equipment or products are exempted from the provisions of Article 19.6 of Regulation (EU) 2024/573
**Y125	IM	Import falling under Article 16.1 of Regulation (EU) 2024/573 on the reduction of the quantity of hydrofluorocarbons placed on the EU market
**Y951	IM	Exemption from the reduction of the quantity of hydrofluorocarbons placed on the market by virtue of Article 16.2 (a), (b), (d), (e) of Regulation (EU) 2024/573
**Y972	IM	Exemption from the reduction of the quantity of hydrofluorocarbons placed on the market by virtue of Article 16.2 (c) of Regulation (EU) 2024/573
**C057	IM	Copy of the declaration of conformity - Option A, as referred to in Article 1.2 and in the Annex to Commission Implementing Regulation (EU) 2016/879
**C079	IM	Copy of the declaration of conformity - Option B, as referred to in Article 1.2 and in the Annex to Commission Implementing Regulation (EU) 2016/879
**C082	IM	Copy of the declaration of conformity - Option C, as referred to in Article 1.2 and in the Annex to Commission Implementing Regulation (EU) 2016/879

**Y163	IM/EX/*	Net mass of fluorinated greenhouse gases charged in products and equipment
**Y121	IM/EX/*	Tonnes of CO2 equivalent of bulk gases and of gases contained in products or equipment, and parts thereof
Y054	IM/EX	Goods labelled according to the provisions of Article 12 of Regulation (EU) 2024/573
Y147	EX	Exemption from labelling in case of "non-direct" exports (article 12.9. of Reg 2024/573)
***Y166	II IV/I	Metered dose inhalers labelling according to the provisions of Article 12 of Regulation (EU) 2024/573, submitted to special approval by the European Medicines Agency or national authorities

^{*} Legal requirements stipulated in the description of this code according to FGAS Regulation apply also to transit formalities. TARIC integration at EU level concerns release for free circulation and export. TARIC does not apply to transit and there are no TARIC measures linked to transit. In addition, TARIC is not connected to the transit systems of the MS. Therefore, MS are invited to introduce a national solution for the control of these measures in transit.

Note: In case of import/export, Y160 is used for goods not subject to FGAS Regulation at all (e.g. refrigerator prefilled with non F-gas, or refillable container with non F-gas in case of ex-codes). For transit for indicating goods subject of FGAS regulation, but not subject to specific measures (e.g. transit of refillable container with F-gas) depending on MS national implementation, EO should use either Y160 or national specific code.

Completion of the customs declaration for goods subject to the F-gas Regulation in context of information exchange via EU CSW-CERTEX:

Common guidelines, applicable to both F-gas bulk gases and products and equipment containing F-gas:

• Y123 is for **registration requirement** and the EO is expected to declare his F-gas registration identification number (e.g. 84669) in the data element "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference". Respectively, the TARIC Document type "Y123" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference".

^{**} Intended to be exchanged with EU CSW-CERTEX R5.1

^{***}Temporary measures

Specific to F-gas bulk gases:

- Y154 is **exemption from the general prohibition** of f-gas non-refillable containers, **Y125 is for quota requirement**, while **Y951**, **Y972 are exemptions from quota requirement**. There are no expectations as regards the content of "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference" for these TARIC document type codes. In the message exchange with EU CSW-CERTEX this data will be ignored. Respectively, the TARIC Document type "Y154/Y125/Y951/Y952" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference";
- the net mass of the goods (in kg) needs to be declared in data element "18 01 000 000 Net mass";
- the supplementary units of the goods, where applicable as per TARIC, needs to be declared in data element "18 02 000 000 Supplementary units". When TARIC requires the measurement unit of the CN code to be "Tonnes of CO2 equivalent", then the value declared in data element "18 02 000 000 Supplementary units" is expected to be the same value as the Tonnes of CO2e value declared in the data element "12 04 001 000 Reference number" for Y121;
- Y121 is requirement for declaration of Tonnes of CO2 equivalent of bulk gases. The EO is expected to declare the Tonnes of CO2e in the data element "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference" in numeric format. The measurement unit is by default considered Tonnes of CO2 equivalent, therefore it is enough for the EO to only declare the quantity of the gas. Respectively, the TARIC Document type "Y121" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference".

Specific to Products and equipment charged with F-gas:

- Y986, Y152, Y161 are exemptions from the general prohibition of f-gases, while Y120 is exemption from authorisation requirement. There are no expectations as regards the content of "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference" for these TARIC document type codes. In the message exchange with EU CSW-CERTEX this data will be ignored. Respectively, the TARIC Document type "Y986/Y152/Y161/Y120" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference";
- C057, C079, C082 are requirements for possession of Declaration of Conformity. There are no expectations as regards the content of "12 03 001 000 Reference number", part of "12 03 000 000 Supporting Document" for these TARIC document type codes. In the message exchange with EU CSW-CERTEX this data will be ignored. The TARIC Document type "C057/C079/C082" is expected to be declared in data element "12 03 002 000 Type", part of "12 03 000 000 Supporting document". DE "12 03 006

000 Quantity" is expected to be populated with the same value as the Tonnes of CO2e value declared in the data element "12 04 001 000 Reference number" for Y121. The "12 03 005 000 Measurement unit and qualifier" is expected to be Tonnes of CO2e¹;

- the net mass of the goods (in kg) needs to be declared in data element "18 01 000 000 Net mass";
- Y163 is requirement for declaration of net mass of fluorinated greenhouse gases charged in products and equipment. The EO is expected to declare this net mass in the data element "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference" in numeric format. The measurement unit is by default considered kilograms, therefore it is enough for the EO to only declare the quantity of the gas. Respectively, the TARIC Document type "Y163" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference";
- the supplementary units of the goods, where applicable as per TARIC, needs to be declared in data element "18 02 000 000 Supplementary units". When TARIC requires the measurement unit of the CN code to be "Tonnes of CO2 equivalent", then the value declared in data element "18 02 000 000 Supplementary units" is expected to be the same value as the Tonnes of CO2e value declared in the data element "12 04 001 000 Reference number" for Y121;
- Y121 is requirement for declaration of Tonnes of CO2 equivalent of gases contained in products or equipment, and parts thereof. EO is expected to declare the Tonnes of CO2e in the data element "12 04 001 000 Reference number", part of "12 04 000 000 Additional reference" in numeric format. The measurement unit is by default considered Tonnes of CO2 equivalent, therefore it is enough for the EO to only declare the quantity of the gas. Respectively, the TARIC Document type "Y121" is expected to be declared in data element "12 04 002 000 Type", part of "12 04 000 000 Additional reference".

EO business profile in FGAS Portal:

Prior to import/transit/export the EO should align his business profile registration in FGAS Portal with the intended customs declaration activity. The profiles relevant for customs activities are marked in the screenshot from FGAS Portal below.

¹ Data elements "12 03 006 000 Quantity" and "12 03 005 000 Measurement unit and qualifier" are not available in Transit declaration.



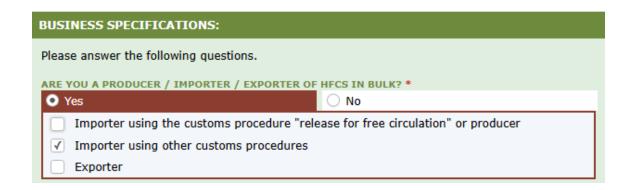
When registering, EO shall pay attention to the following aspects:

- register as importer (allows import and transit procedures at customs) or exporter (allows export procedures at customs);
- register for:
- bulk HFC,
- > other bulk FGAS (i.e. non-HFC),
- > Refrigeration and air-conditioning equipment, heat pumps and metered dose inhalers containing HFCs,
- other products and equipment, containing FGAS.

It is possible to indicate multiple profiles.

Missing this step may result in a negative validation of the FGAS registration via EU CSW-CERTEX and, therefore refusal of the customs clearance.

*For registering as a holder of transit procedure for HFC bulk, the EO should select the option "Importer using other customs procedures", currently placed under the question "Are you a producer / importer / exporter of HFCs in bulk"). For registering as a holder of transit procedure for the other types of goods the EO should select the option of importer.



EO shall indicate his FGAS Registration number in the data element "Reference number" of the TARIC Document type Y123. This registration number will be validated against the data in the FGAS Portal, comparing the data in the customs declaration with the business profile in the FGAS Portal.

Examples of incompliances:

- EO is registered as "producer / importer / exporter of HFCs in bulk", meaning that the EO is only allowed to import/export HFC gases, but he intends to import refrigerator charged with HFC or export car with air conditioner charged with FGAS.
- The CN code declared is for HFC bulk, but the EO is registered as "Producer / Importer / Exporter of other fluorinated greenhouse gases (non-HFCs) in bulk listed in Annex I, II or III".
- The requested customs procedure is for export, but the EO is registered as Importer.

More information on how to register in FGAS Portal, including on business profile can be found here:

https://climate.ec.europa.eu/document/download/45f6bc69-e88a-4e92-a28d-b7aa76877e05 en?filename=EU-undertakings F-gas%20Portal Registration 0.pdf

Useful links:

https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases en

https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases/stakeholder-obligations en

https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases/f-gas-portal en

https://climate.ec.europa.eu/eu-action/fluorinated-greenhouse-gases/faq_en

F-gases in equipment and products - Fluorinated Greenhouse Gases - Climate Action