

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE IV

**GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION**

CHAPTER I

***Entry summary declaration***

*Article 127*

**Lodging of an entry summary declaration**

1 Goods brought into the customs territory of the Union shall be covered by an entry summary declaration.

2 The obligation referred to in paragraph 1 shall be waived:

- a for means of transport and the goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory; and
- b in other cases, where duly justified by the type of goods or traffic, or where required by international agreements.

3 The entry summary declaration shall be lodged at the customs office of first entry within a specific time-limit, before the goods are brought into the customs territory of the Union.

Customs authorities may allow the entry summary declaration to be lodged at another customs office, provided that the latter immediately communicates or makes available electronically the necessary particulars to the customs office of first entry.

4 The entry summary declaration shall be lodged by the carrier.

Notwithstanding the obligations of the carrier, the entry summary declaration may be lodged instead by one of the following persons:

- a the importer or consignee or other person in whose name or on whose behalf the carrier acts;
- b any person who is able to present the goods in question or have them presented at the customs office of entry.

5 The entry summary declaration shall contain the particulars necessary for risk analysis for security and safety purposes.

6 In specific cases, where all the particulars referred to in paragraph 5 cannot be obtained from the persons referred to in paragraph 4, other persons holding those particulars and the appropriate rights to provide them may be required to provide those particulars.

7 Customs authorities may accept that commercial, port or transport information systems are used for the lodging of an entry summary declaration provided such systems contain

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the necessary particulars for such declaration and those particulars are available within a specific time-limit, before the goods are brought into the customs territory of the Union.

8 Customs authorities may accept, instead of the lodging of the entry summary declaration, the lodging of a notification and access to the particulars of an entry summary declaration in the economic operator's computer system.

#### *Article 128*

### **Risk analysis**

The customs office referred to in Article 127(3) shall, within a specific time-limit, ensure that a risk analysis is carried out, primarily for security and safety purposes, on the basis of the entry summary declaration referred to in Article 127(1) or the particulars referred to in Article 127(8) and shall take the necessary measures based on the results of that risk analysis.

#### *Article 129*

### **Amendment and invalidation of an entry summary declaration**

1 The declarant may, upon application, be permitted to amend one or more particulars of the entry summary declaration after it has been lodged.

No amendment shall be possible after any of the following:

- a the customs authorities have informed the person who lodged the entry summary declaration that they intend to examine the goods;
- b the customs authorities have established that the particulars of the entry summary declaration are incorrect;
- c the goods have already been presented to customs.

[<sup>F12</sup> Where the goods for which an entry summary declaration has been lodged are not brought into the customs territory of the Union, the customs authorities shall invalidate that declaration without delay in either of the following cases:

- a upon application by the declarant; or
- b after 200 days have elapsed since the declaration was lodged.]

#### **Textual Amendments**

- F1** Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code.](#)

#### *Article 130*

### **Declarations lodged instead of an entry summary declaration**

1 The customs office referred to in Article 127(3) may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the time-limit for lodging that declaration, a customs declaration is lodged. In that case, the customs declaration shall contain at least the particulars necessary for the entry summary declaration. Until such

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time as the customs declaration is accepted in accordance with Article 172, it shall have the status of an entry summary declaration.

2 The customs office referred to in Article 127(3) may waive the lodging of an entry summary declaration in respect of goods for which, prior to the expiry of the time-limit for lodging that declaration, a temporary storage declaration is lodged. That declaration shall contain at least the particulars necessary for the entry summary declaration. Until such time as the goods declared are presented to customs in accordance with Article 139, the temporary storage declaration shall have the status of an entry summary declaration.

### *Article 131*

#### **Delegation of power**

The Commission shall be empowered to adopt delegated acts in accordance with Article 284, in order to determine:

- (a) [<sup>X1</sup>the cases where the obligation to lodge an entry summary declaration is waived, in accordance with point (b) of Article 127(2);]
- (b) the specific time-limit referred to in Article 127(3) and (7), within which the entry summary declaration is to be lodged before the goods are brought into the customs territory of the Union, taking into account the type of goods or traffic;
- (c) the cases referred to in Article 127(6) and the other persons who may be required to provide particulars of the entry summary declaration in those cases.

#### **Editorial Information**

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

### *Article 132*

#### **Conferral of implementing powers**

The Commission shall specify, by means of implementing acts:

- (a) the procedural rules for lodging the entry summary declaration referred to in Article 127;
- (b) the procedural rules and the provision of particulars of the entry summary declaration by the other persons referred to in Article 127(6);
- (c) the time-limit within which a risk analysis is to be carried out and the necessary measures to be taken, in accordance with Article 128;
- (d) the procedural rules for amending the entry summary declaration, in accordance with Article 129(1);
- (e) the procedural rules for invalidating the entry summary declaration in accordance with Article 129(2), taking into account the proper management of the entry of the goods.

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Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

## CHAPTER 2

### *Arrival of goods*

#### *Section 1*

#### ***Entry of goods into the customs territory of the Union***

##### *Article 133*

#### **Notification of arrival of a sea-going vessel or of an aircraft**

1 The operator of a sea-going vessel or of an aircraft entering the customs territory of the Union shall notify the arrival to the customs office of first entry upon arrival of the means of transport.

Where information on arrival of a sea-going vessel or of an aircraft is available to the customs authorities they may waive the notification referred to in the first subparagraph.

2 Customs authorities may accept that port or airport systems or other available methods of information be used to notify the arrival of the means of transport.

##### *Article 134*

#### **Customs supervision**

1 Goods brought into the customs territory of the Union shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. Where applicable, they shall be subject to such prohibitions and restrictions as are justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights and cash, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Without prejudice to Article 254, Union goods shall not be subject to customs supervision once their customs status is established.

Non-Union goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or destroyed.

2 The holder of goods under customs supervision may, with the permission of the customs authorities, at any time examine the goods or take samples, in particular in order to determine their tariff classification, customs value or customs status.

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## Article 135

### Conveyance to the appropriate place

1 The person who brings goods into the customs territory of the Union shall convey them without delay, by the route specified by the customs authorities and in accordance with their instructions, if any, to the customs office designated by the customs authorities, or to any other place designated or approved by those authorities, or into a free zone.

2 Goods brought into a free zone shall be brought into that free zone directly, either by sea or air or, if by land, without passing through another part of the customs territory of the Union, where the free zone adjoins the land frontier between a Member State and a third country.

3 Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Union shall become responsible for compliance with the obligations laid down in paragraphs 1 and 2.

4 Goods which, although still outside the customs territory of the Union, may be subject to customs controls by the customs authority of a Member State as a result of an agreement concluded with the relevant country or territory outside the customs territory of the Union, shall be treated in the same way as goods brought into the customs territory of the Union.

5 Paragraphs 1 and 2 shall not preclude application of special rules with respect to goods transported within frontier zones or in pipelines and wires as well as for traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, provided that customs supervision and customs control possibilities are not thereby jeopardised.

6 Paragraph 1 shall not apply to means of transport and goods carried thereon only passing through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory.

## <sup>F2</sup> Article 136

### Goods that have temporarily left the customs territory of the Union by sea or air

1 Articles 127 to 130 and Article 133 shall not apply in cases where non-Union goods are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct route without a stop outside the customs territory of the Union.

2 Articles 127 to 130 and Article 133 shall not apply in cases where Union goods the customs status of which as Union goods needs to be proven <sup>F3</sup>... are brought into the customs territory of the Union after having temporarily left that territory by sea or by air and having been carried by direct route without a stop outside the customs territory of the Union.

3 Articles 127 to 130 and Articles 133, 139 and 140 shall not apply in cases where Union goods which move without alteration of their customs status <sup>F4</sup>... are brought into the customs territory of the Union after having temporarily left that territory by sea or air and having been carried by direct route without a stop outside the customs territory of the Union.]

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#### Textual Amendments

- F2** Substituted by Regulation (EU) 2016/2339 of the European Parliament and of the Council of 14 December 2016 amending Regulation (EU) No 952/2013 laying down the Union Customs Code, as regards goods that have temporarily left the customs territory of the Union by sea or air.
- F3** Words in Art. 136(2) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **2(3)(e)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F4** Words in Art. 136(3) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **2(3)(e)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

### Article 137

#### Conveyance under special circumstances

1 Where, by reason of unforeseeable circumstances or force majeure, the obligation laid down in Article 135(1) cannot be complied with, the person bound by that obligation or any other person acting on that person's behalf shall inform the customs authorities of the situation without delay. Where the unforeseeable circumstances or force majeure do not result in total loss of the goods, the customs authorities shall also be informed of their precise location.

2 Where, by reason of unforeseeable circumstances or force majeure, a vessel or aircraft covered by Article 135(6) is forced to put into port or to land temporarily in the customs territory of the Union and the obligation laid down in Article 135(1) cannot be complied with, the person who brought the vessel or aircraft into the customs territory of the Union, or any other person acting on that person's behalf, shall inform the customs authorities of the situation without delay.

3 The customs authorities shall determine the measures to be taken in order to permit customs supervision of the goods referred to in paragraph 1, or of the vessel or aircraft and any goods thereon in the circumstances specified in paragraph 2, and to ensure, where appropriate, that they are subsequently conveyed to a customs office or other place designated or approved by the authorities.

### Article 138

#### Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on:

- (a) the notification of arrival referred to in Article 133;
- (b) the conveyance of goods referred to in Article 135(5).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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## Section 2

### **Presentation, unloading and examination of goods**

#### Article 139

##### **Presentation of goods to customs**

1 Goods brought into the customs territory of the Union shall be presented to customs immediately upon their arrival at the designated customs office or any other place designated or approved by the customs authorities or in the free zone by one of the following persons:

- a the person who brought the goods into the customs territory of the Union;
- b the person in whose name or on whose behalf the person who brought the goods into that territory acts;
- c the person who assumed responsibility for carriage of the goods after they were brought into the customs territory of the Union.

2 Goods which are brought into the customs territory of the Union by sea or air and which remain on board the same means of transport for carriage, shall be presented to customs only at the port or airport where they are unloaded or transhipped. However, goods brought into the customs territory of the Union which are unloaded and reloaded onto the same means of transport during its voyage in order to enable the unloading or loading of other goods, shall not be presented to customs at that port or airport.

3 Notwithstanding the obligations of the person described in paragraph 1, presentation of the goods may be effected instead by one of the following persons:

- a any person who immediately places the goods under a customs procedure;
- b the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

4 The person presenting the goods shall make a reference to the entry summary declaration or, in the cases referred to in Article 130, the customs declaration or temporary storage declaration which has been lodged in respect of the goods, except where the obligation to lodge an entry summary declaration is waived.

[<sup>F15</sup> Where non-Union goods presented to customs are not covered by an entry summary declaration, and except where the obligation to lodge such declaration is waived, one of the persons referred to in Article 127(4) shall, without prejudice to Article 127(6), immediately lodge such declaration or, if permitted by the customs authorities, shall instead lodge a customs declaration or temporary storage declaration. Where, in such circumstances, a customs declaration or a temporary storage declaration is lodged, the declaration shall contain at least the particulars necessary for the entry summary declaration.]

6 Paragraph 1 shall not preclude application of special rules with respect to goods transported within frontier zones or in pipelines and wires as well as for traffic of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents held on other media or to goods carried by travellers, provided that customs supervision and customs control possibilities are not thereby jeopardised.

7 Goods presented to customs shall not be removed from the place where they have been presented without the permission of the customs authorities.

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#### **Textual Amendments**

- F1** Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code.](#)

### *Article 140*

#### **Unloading and examination of goods**

1 Goods shall be unloaded or trans-shipped from the means of transport carrying them solely with the authorisation of the customs authorities in places designated or approved by those authorities.

However, such authorisation shall not be required in the event of an imminent danger necessitating the immediate unloading of all or part of the goods. In that case, the customs authorities shall immediately be informed accordingly.

2 The customs authorities may at any time require goods to be unloaded and unpacked for the purpose of examining them, taking samples or examining the means of transport carrying them.

### *Article 141*

#### **Goods moved under transit**

1 Article 135(2) to (6) and Articles 139, 140 and 144 to 149 shall not apply when goods already under a transit procedure are brought into the customs territory of the Union.

2 Articles 140 and 144 to 149 shall apply to non-Union goods moved under a transit procedure, once such goods have been presented to the customs office of destination in the customs territory of the Union in accordance with the rules governing the transit procedure.

### *Article 142*

#### **Delegation of power**

The Commission shall be empowered to adopt delegated acts in accordance with Article 284, in order to determine the conditions for approving the places referred to in Article 139(1).

### *Article 143*

#### **Conferral of implementing powers**

The Commission shall specify, by means of implementing acts, the procedural rules regarding the presentation of goods to customs referred to in Article 139.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).



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### Section 3

#### **Temporary storage of goods**

##### Article 144

#### **Goods in temporary storage**

Non-Union goods shall be in temporary storage from the moment they are presented to customs.

##### Article 145

#### **Temporary storage declaration**

1 Non-Union goods presented to customs shall be covered by a temporary storage declaration containing all the particulars necessary for the application of the provisions governing temporary storage.

2 Documents related to goods in temporary storage shall be provided to the customs authorities where <sup>F5</sup>... legislation so requires or where necessary for customs controls.

3 [<sup>X1</sup>The temporary storage declaration shall be lodged by one of the persons referred to in Article 139(1) or (3)] at the latest at the time of the presentation of the goods to customs.

4 The temporary storage declaration shall, unless the obligation to lodge an entry summary declaration is waived, include a reference to any entry summary declaration lodged for the goods presented to customs, except where they have already been in temporary storage or have been placed under a customs procedure and have not left the customs territory of the Union.

5 Customs authorities may accept that the temporary storage declaration also takes one of the following forms:

- a a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a temporary storage declaration;
- b a manifest or another transport document, provided that it contains the particulars of a temporary storage declaration, including a reference to any entry summary declaration for the goods concerned.

6 Customs authorities may accept that commercial, port or transport information systems are used to lodge a temporary storage declaration provided that they contain the necessary particulars for such declaration and these particulars are available in accordance with paragraph 3.

7 Articles 188 to 193 shall apply to the temporary storage declaration.

8 The temporary storage declaration may be used also for the purpose of:

- a the notification of arrival referred to in Article 133; or
- b the presentation of the goods to customs referred to in Article 139, insofar as it fulfils the conditions laid down in those provisions.

9 A temporary storage declaration shall not be required where, at the latest at the time of the presentation of the goods to customs, their customs status as Union goods is determined in accordance with Articles 153 to 156.

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10 The temporary storage declaration shall be kept by, or be accessible to, the customs authorities for the purpose of verifying that the goods to which it relates are subsequently placed under a customs procedure or re-exported in accordance with Article 149.

11 For the purpose of paragraphs 1 to 10, where non-Union goods moved under a transit procedure are presented to customs at an office of destination within the customs territory of the Union, the particulars for the transit operation concerned shall be deemed to be the temporary storage declaration, provided they meet the requirements for that purpose. However, the holder of the goods may lodge a temporary storage declaration after the end of the transit procedure.

#### Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

#### Textual Amendments

- F5** Word in [Art. 145\(2\)](#) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(f)** (as amended by [S.I. 2020/1624](#), regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

### Article 146

#### Amendment and invalidation of a temporary storage declaration

1 The declarant shall, upon application, be permitted to amend one or more particulars of the temporary storage declaration after it has been lodged. The amendment shall not render the declaration applicable to goods other than those which it originally covered.

No amendment shall be possible after any of the following:

- a the customs authorities have informed the person who lodged the declaration that they intend to examine the goods;
- b the customs authorities have established that particulars of the declaration are incorrect.

[<sup>F12</sup> Where the goods for which a temporary storage declaration has been lodged are not presented to customs, the customs authorities shall invalidate that declaration without delay in either of the following cases:

- a upon application by the declarant; or
- b after 30 days have elapsed since the declaration was lodged.]

#### Textual Amendments

- F1** Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code](#).

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## *Article 147*

### **Conditions and responsibilities for the temporary storage of goods**

1 Goods in temporary storage shall be stored only in temporary storage facilities in accordance with Article 148 or, where justified, in other places designated or approved by the customs authorities.

2 Without prejudice to Article 134(2), goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

3 The holder of the authorisation referred to in Article 148 or the person storing the goods in the cases where the goods are stored in other places designated or approved by the customs authorities, shall be responsible for all of the following:

- a ensuring that goods in temporary storage are not removed from customs supervision;
- b fulfilling the obligations arising from the storage of goods in temporary storage.

4 Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to regularise the situation of the goods in accordance with Articles 197, 198 and 199.

## *Article 148*

### **Authorisation for the operation of temporary storage facilities**

1 An authorisation from the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the operator of the temporary storage facility is the customs authority itself.

The conditions under which the operation of temporary storage facilities is permitted shall be set out in the authorisation.

2 The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy all of the following conditions:

- a they are established in the customs territory of the Union;
- b they provide the necessary assurance of the proper conduct of the operations; an authorised economic operator for customs simplifications shall be deemed to fulfil that condition insofar as the operation of temporary storage facilities is taken into account in the authorisation referred to in point (a) of Article 38(2);
- c they provide a guarantee in accordance with Article 89.

Where a comprehensive guarantee is provided, compliance with the obligations attached to that guarantee shall be monitored by appropriate audit.

3 The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.

4 The holder of the authorisation shall keep appropriate records in a form approved by the customs authorities.

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The records shall contain the information and the particulars which enable the customs authorities to supervise the operation of the temporary storage facilities, in particular with regard to the identification of the goods stored, their customs status and their movements.

An authorised economic operator for customs simplifications shall be deemed to comply with the obligation referred to in the first and second subparagraphs, insofar as his or her records are appropriate for the purpose of the operation of temporary storage.

5 The customs authorities may authorise the holder of the authorisation to move goods in temporary storage between different temporary storage facilities under the condition that such movements would not increase the risk of fraud, as follows:

- a such movement takes place under the responsibility of one customs authority;
- b such movement is covered by only one authorisation, issued to an authorised economic operator for customs simplifications; or
- c in other cases of movement.

6 The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Union goods in a temporary storage facility. Those goods shall not be regarded as goods in temporary storage.

#### *Article 149*

### **End of temporary storage**

Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days.

#### *Article 150*

### **Choice of a customs procedure**

Except where otherwise provided, the declarant shall be free to choose the customs procedure under which to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

#### *Article 151*

### **Delegation of power**

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the conditions for approving the places referred to in Article 147(1);
- (b) the conditions for granting the authorisation for the operation of temporary storage facilities, referred to in Article 148;
- (c) the cases of movement referred to in point (c) of Article 148(5).

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## *Article 152*

### **Conferral of implementing power**

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) lodging the temporary storage declaration referred to in Article 145;
- (b) amending the temporary storage declaration, in accordance with Article 146(1);
- (c) invalidating the temporary storage declaration, in accordance with Article 146(2);
- (d) the movement of goods in temporary storage referred to in Article 148(5).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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