

Commission Implementing Regulation (EU) 2015/2447 of 24  
November 2015 laying down detailed rules for implementing  
certain provisions of Regulation (EU) No 952/2013 of the European  
Parliament and of the Council laying down the Union Customs Code

TITLE IV

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

*CHAPTER 1*

***Entry summary declaration***

*Article 182*

**Electronic system relating to entry summary declarations(Article 16 of the Code)**

An electronic information and communication system set up pursuant to Article 16(1) of the Code shall be used for the submission, processing, storage and exchange of information relating to entry summary declarations, and for the subsequent exchanges of information provided for in this Chapter.

By derogation from the first paragraph of this Article, until the date of the upgrading of the system referred to therein in accordance with the Annex to Implementing Decision 2014/255/EU, Member States shall use the electronic system developed for the lodging and exchange of information relating to entry summary declarations in accordance with Regulation (EEC) No 2454/93.

*Article 183*

**Lodging of an entry summary declaration(Article 127(5) and (6) of the Code)**

1 The particulars of the entry summary declaration may be provided by the submission of more than one dataset.

2 For the purpose of lodging the entry summary declaration by the submission of more than one dataset, the customs office of first entry shall be the customs office according to the knowledge of the person concerned at the time of submitting the particulars, in particular based on the place to which the goods are consigned.

3 Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 and 2 of this Article shall not apply.

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### Article 184

#### **Obligations to inform relating to the provision of particulars of the entry summary declaration by persons other than the carrier(Article 127(6) of the Code)**

1 In the cases referred to in Article 112(1) of Delegated Regulation (EU) 2015/2446, the carrier and any of the persons issuing a bill of lading shall, in the partial dataset of the entry summary declaration, provide the identity of any person who has concluded a transport contract with them, issued a bill of lading in respect of the same goods and does not make the particulars required for the entry summary declaration available to them.

Where the consignee indicated in the bill of lading that has no underlying bills of lading does not make the required particulars available to the person issuing the bill of lading, that person shall provide the identity of the consignee.

2 In the cases referred to in Article 112(1) of Delegated Regulation (EU) 2015/2446, the person issuing the bill of lading shall inform of the issuance of that bill of lading the person who concluded a transport contract with him and issues the bill of lading to him.

In the case of a goods co-loading arrangement, the person issuing the bill of lading shall inform of the issuance of that bill of lading the person with whom he entered into that arrangement.

3 In the cases referred to in Article 113(1) of Delegated Regulation (EU) 2015/2446, the carrier and any of the persons issuing an air waybill shall, in the partial dataset of the entry summary declaration, provide the identity of any person who has concluded a transport contract with them, issued an air waybill in respect of the same goods and does not make the particulars required for the entry summary declaration available to them.

4 In the cases referred to in Article 113(1) of Delegated Regulation (EU) 2015/2446, the person issuing an air waybill shall inform of the issuance of that air waybill the person who concluded a transport contract with him and issues the air waybill to him.

In the case of a goods co-loading arrangement, the person issuing the airway bill shall inform of the issuance of that airway bill the person with whom he entered into that arrangement.

5 In the cases referred to in Article 113(2) of Delegated Regulation (EU) 2015/2446, the carrier shall, in the partial dataset of the entry summary declaration, provide the identity of the postal operator who does not make the particulars required for the entry summary declaration available to him.

6 Until the date of deployment of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 to 5 shall not apply.

### Article 185

#### **Registration of the entry summary declaration(Article 127(1) of the Code)**

1 The customs authorities shall register the entry summary declaration upon its receipt and shall notify the person who has lodged it of its registration immediately and shall communicate a MRN of the entry summary declaration and the date of registration to that person.

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2 Where the particulars of the entry summary declaration are provided by submitting more than one dataset, the customs authorities shall register each of those submissions of particulars of the entry summary declaration upon receipt and shall immediately notify the person who has made those submissions of their registration and shall communicate a MRN of each submission and the date of registration for each submission to that person.

3 The customs authorities shall immediately notify the carrier of the registration provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182 of this Regulation in any of the following cases:

- a where the entry summary declaration is lodged by a person referred to in the second subparagraph of Article 127(4) of the Code;
- b where particulars of the entry summary declaration are provided in accordance with Article 127(6) of the Code.

4 Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraph 2 and point b) of paragraph 3 shall not apply.

#### *Article 186*

#### **Risk analysis(Articles 127(3) and 128 of the Code)**

1 Risk analysis shall be carried out before the arrival of the goods at the customs office of first entry provided that the entry summary declaration has been lodged within the time-limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446, unless a risk is identified or an additional risk analysis needs to be carried out.

In the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, the customs authorities shall complete the risk analysis within 24 hours of the receipt of the entry summary declaration or, in the cases referred to in Article 127(6) of the Code, of the particulars of the entry summary declaration submitted by the carrier.

In addition to the first subparagraph, in the case of goods brought into the customs territory of the Union by air, the risk analysis shall be carried out upon receipt of at least the minimum dataset of the entry summary declaration referred to in second subparagraph of Article 106(1) of Delegated Regulation (EU) 2015/2446.

2 The risk analysis shall be completed following, where necessary, the exchange of risk-related information and risk analysis results as referred to in Article 46(5) of the Code.

3 Where the completion of the risk analysis requires further information on the particulars of the entry summary declaration that analysis shall only be completed after that information is provided.

For those purposes, the customs authorities shall request that information from the person who lodged the entry summary declaration or, where applicable, the person who submitted those particulars of the entry summary declaration. Where that person is different from the carrier, the customs authorities shall inform the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182 of this Regulation.

4 Where, in the case of goods brought into the customs territory of the Union by air, where customs authorities have reasonable grounds to suspect that the consignment could pose a serious aviation security threat, they shall notify the person who lodged the entry summary declaration or, where applicable, the person who submitted the particulars of the entry summary

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declaration and, where that person is different from the carrier, inform the carrier, provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the consignment has to be screened as High Risk Cargo and Mail, in accordance with point 6.7.3. of the Annex to Commission Decision C(2010) 774 of 13 April 2010 laying down detailed measures for the implementation of the common basic standards on aviation security containing information as referred to in Article 18(a) of Regulation (EC) No 300/2008 before being loaded on board an aircraft bound to the customs territory of the Union. Following the notification, that person shall inform the customs authorities of whether the consignment had already been screened or has been screened in accordance with the aforementioned requirements and provide all relevant information on that screening. The risk analysis shall only be completed after that information is provided.

5 Where, in the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446 or in the case of goods brought into the customs territory of the Union by air, the risk analysis provides reasonable grounds for the customs authorities to consider that the entry of the goods into the customs territory of the Union would pose such a serious threat to security and safety that immediate action is required, the customs authorities shall notify the person who lodged the entry summary declaration or, where applicable, the person who submitted the particulars of the entry summary declaration and, where that person is different from the carrier, inform the carrier, provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the goods are not to be loaded. That notification shall be made and that information shall be provided immediately after the detection of the relevant risk and, in the case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, within the time-limit laid down in the second subparagraph of paragraph 1.

6 Where a consignment has been identified as posing a threat of such nature that immediate action is required upon arrival, the customs office of first entry shall take that action upon arrival of the goods.

7 Where a risk is identified that does not pose such a serious threat to security and safety that would require immediate action, the customs office of first entry shall pass on the results of the risk analysis including, where necessary, information about the most appropriate place where a control action should be carried out and the entry summary declaration data to all the customs offices potentially concerned by the movement of the goods.

8 Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with Article 104(1) (c) to (k), (m) and (n) of Delegated Regulation (EU) 2015/2446 and the first subparagraph of Article 104(2) of that Regulation, are brought into the customs territory of the Union, the risk analysis shall be carried out upon the presentation of the goods, where available on the basis of the temporary storage declaration or the customs declaration covering those goods.

9 Goods presented to customs may be released for a customs procedure or re-exported as soon as the risk analysis has been carried out and the results of the risk analysis and, where required, the measures taken, allow such a release.

10 Risk analysis shall also be carried out if the particulars of the entry summary declaration are amended in accordance with Article 129 of the Code. In that case the risk analysis shall be completed immediately upon receipt of the particulars unless a risk is identified or an additional risk analysis needs to be carried out.

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## Article 187

### **Risk Analysis(Article 126 of the Code)**

1 Until the date of deployment of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, Article 186(1) to (8) shall not apply.

2 Risk analysis shall be carried out before the arrival of the goods at the customs office of first entry provided that the entry summary declaration has been lodged within the time-limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446 unless a risk is identified.

3 In case of containerised cargo brought into the customs territory of the Union by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, the customs authorities shall complete the risk analysis within 24 hours of the receipt of the entry summary declaration. Where that analysis provides reasonable grounds for the customs authorities to consider that the entry of the goods into the customs territory of the Union would pose such a serious threat to security and safety that immediate action is required, the customs authorities shall notify the person who lodged the entry summary declaration, and, where that person is different from the carrier, inform the carrier provided that the carrier has access to the electronic system referred to in Article 182 of this Regulation, that the goods are not to be loaded. That notification shall be made and that information shall be provided immediately after the detection of the relevant risk and within 24 hours of receipt of the entry summary declaration.

4 Where a vessel or aircraft is to call at more than one port or airport in the customs territory of the Union, provided that it moves between those ports without calling at any port or airport outside the customs territory of the Union the following applies:

- a for all the goods carried by said vessel or aircraft, an entry summary declaration shall be lodged at the first Union port or airport. The customs authorities at said port or airport of entry shall carry out the risk analysis for security and safety purposes for all the goods by the vessel or aircraft concerned. Additional risk analyses may be carried out for those goods at the port or airport at which they are discharged;
- b in the case of consignments identified as posing a threat of such a serious nature that immediate intervention is required, the customs office of the first port or airport of entry in the Union shall take prohibitive action, and, in any case, pass on the results of the risk analysis to the subsequent ports or airports; and
- c at subsequent ports or airports in the customs territory of the Union, Article 145 of the Code shall apply for goods presented to customs at that port or airport.

5 Where goods for which the obligation to lodge entry summary declaration is waived in accordance with Article 104(1)(c) to (k), (m) and (n), (2) and (2a) of Commission Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union, the risk analysis shall be carried out upon presentation of the goods where available on the basis of the temporary storage declaration or the customs declaration covering those goods.

## Article 188

### **Amendment of an entry summary declaration(Article 129(1) of the Code)**

1 Where the particulars of the entry summary declaration are submitted by different persons, each person may only be permitted to amend the particulars that that person submitted.

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2 The customs authorities shall immediately notify the person who lodged amendments to the particulars of the entry summary declaration of their decision to register or reject the amendments.

Where the amendments to the particulars of the entry summary declaration are lodged by a person different from the carrier, the customs authorities shall also notify the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182 of this Regulation.

3 Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU paragraph 1 of this Article shall not apply.

## CHAPTER 2

### *Arrival of goods*

#### *Section 1*

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

##### *Article 189*

#### **Diversion of a sea-going vessel or aircraft(Article 133 of the Code)**

1 Where a sea-going vessel or an aircraft entering the customs territory of the Union is diverted and is expected to arrive first at a customs office located in a Member State that was not indicated in the entry summary declaration as a country of routing, the operator of that means of transport shall inform the customs office indicated in the entry summary declaration as the customs office of first entry of that diversion.

The first subparagraph shall not apply where goods have been brought into the customs territory of the Union under a transit procedure in accordance with Article 141 of the Code.

2 The customs office indicated in the entry summary declaration as the customs office of first entry shall immediately after being informed in accordance with paragraph 1 notify the customs office which according to that information is the customs office of first entry of the diversion. It shall ensure the availability of the relevant particulars of the entry summary declaration and of the results of the risk analysis to the customs office of first entry.

#### *Section 2*

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

##### *Article 190*

#### **Presentation of goods to customs(Article 139 of the Code)**

Customs authorities may accept use of port or airport systems or other available methods of information for the presentation of goods to customs.

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### Section 3

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

##### Article 191

#### **Consultation procedure between customs authorities prior to authorising temporary storage facilities(Article 22 of the Code)**

1 The consultation procedure referred to in Article 14 of this Regulation shall be followed in accordance with paragraphs 2 and 3 of this Article before a decision is taken to authorise the operation of temporary storage facilities involving more than one Member State unless the customs authority competent to take the decision is of the opinion that the conditions for granting such an authorisation are not fulfilled.

Before issuing an authorisation the customs authority competent to take the decision shall obtain the agreement of the consulted customs authorities.

2 The customs authority competent to take the decision shall communicate the application and the draft authorisation to the consulted customs authorities at the latest 30 days after the date of acceptance of the application.

3 The consulted customs authorities shall communicate their objections or agreement within 30 days after the date on which the draft authorisation was communicated to them. Objections shall be duly justified.

Where objections are communicated within that period and no agreement is reached among the consulted and consulting authorities within 60 days after the date on which the draft authorisation was communicated, the authorisation shall only be granted for the part of the application that has not given rise to objections.

If the consulted customs authorities do not communicate any objections within the time-limit, their agreement shall be deemed to be given.

##### Article 192

#### **Temporary storage declaration**

Where a customs declaration is lodged prior to the expected presentation of the goods to customs in accordance with Article 171 of the Code, the customs authorities may consider that declaration as a temporary storage declaration.

##### Article 193

#### **Movement of goods in temporary storage(Article 148(5) of the Code)**

1 Where the movement takes place between temporary storage facilities under the responsibility of different customs authorities the holder of the authorisation for the operation of the temporary storage facilities from which the goods are moved shall inform:

- a the customs authority responsible for supervising the temporary storage facility from which the goods are moved of the intended movement in the manner stipulated in the authorisation and, upon arrival of the goods at the temporary storage facilities of

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destination, about the completion of the movement in the manner stipulated in the authorisation;

- b the holder of the authorisation for the facilities to which the goods are moved that the goods have been dispatched.

2 Where the movement takes place between temporary storage facilities under the responsibility of different customs authorities, the holder of the authorisation for the facilities to which the goods are moved shall:

- a notify the customs authorities responsible for those facilities of the arrival of the goods; and
- b upon arrival of the goods at the temporary storage facilities of destination, inform the holder of the authorisation of the temporary storage facilities of departure.

3 The information referred to in paragraph 1 and 2 shall include a reference to the relevant temporary storage declaration and to the end date of temporary storage.

4 Where a movement of goods in temporary storage takes place, the goods shall remain under the responsibility of the holder of the authorisation for the operation of temporary storage facilities from which the goods are moved until the goods are entered in the records of the holder of the authorisation for the temporary storage facilities to which the goods are moved unless otherwise provided in the authorisation.



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