

Council Regulation (EEC) No 2913/92 of 12 October 1992
establishing the Community Customs Code (repealed)

TITLE III

**PROVISIONS APPLICABLE TO GOODS BROUGHT INTO THE
CUSTOMS TERRITORY OF THE COMMUNITY UNTIL THEY
ARE ASSIGNED A CUSTOMS-APPROVED TREATMENT OR USE**

CHAPTER 1

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE COMMUNITY

F1 Article 36a

1 Goods brought into the customs territory of the Community shall be covered by a summary declaration, with the exception of goods carried on means of transport only passing through the territorial waters or the airspace of the customs territory without a stop within this territory.

2 The summary declaration shall be lodged at the customs office of entry.

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

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

3 The summary declaration shall be lodged before the goods are brought into the customs territory of the Community.

4 The committee procedure shall be used to establish:

- the time limit by which the summary declaration is to be lodged before the goods are brought into the customs territory of the Community,
- the rules for exceptions from, and variations to, the time limit referred to in the first indent, and
- the conditions under which the requirement for a summary declaration may be waived or adapted,

in accordance with the specific circumstances and for particular types of goods traffic, modes of transport and economic operators and where international agreements provide for special security arrangements.

Textual Amendments

- F1** Inserted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Status: Point in time view as at 01/01/2007.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), TITLE III. (See end of Document for details)

Article 36b

1 The committee procedure shall be used to establish a common data set and format for the summary declaration, containing the particulars necessary for risk analysis and the proper application of customs controls, primarily for security and safety purposes, using, where appropriate, international standards and commercial practices.

2 The summary declaration shall be made using a data processing technique. Commercial, port or transport information may be used, provided that it contains the necessary particulars.

Customs authorities may accept paper-based summary declarations in exceptional circumstances, provided that they apply the same level of risk management as that applied to summary declarations made using a data processing technique.

3 The summary declaration shall be lodged by the person who brings the goods, or who assumes responsibility for the carriage of the goods into the customs territory of the Community.

4 Notwithstanding the obligation of the person referred to in paragraph 3, the summary declaration may be lodged instead by:

- a the person in whose name the person referred to in paragraph 3 acts; or
- b any person who is able to present the goods in question or to have them presented to the competent customs authority; or
- c a representative of one of the persons referred to in paragraph 3 or points (a) or (b).

5 The person referred to in paragraphs 3 and 4 shall, at his request, be authorised to amend one or more particulars of the summary declaration after it has been lodged. However, no amendment shall be possible after the customs authorities:

- a have informed the person who lodged the summary declaration that they intend to examine the goods; or
- b have established that the particulars in questions are incorrect; or
- c have allowed the removal of the goods.

Textual Amendments

- F1** Inserted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 36c

1 The customs office of entry may waive the lodging of a summary declaration in respect of goods for which, before expiry of the time limit referred to in Article 36a(3) or (4), a customs declaration is lodged. In such case, the customs declaration shall contain at least the particulars necessary for a summary declaration and, until such time as the former is accepted in accordance with Article 63, it shall have the status of a summary declaration.

Customs authorities may allow the customs declaration to be lodged at a customs office of import different from the customs office of entry, provided that this office immediately communicates or makes available electronically the necessary particulars to the customs office of entry.

2 Where the customs declaration is lodged other than by use of data processing technique, the customs authorities shall apply the same level of risk management to the data as that applied to customs declarations made using a data processing technique.]

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Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), TITLE III. (See end of Document for details)

Textual Amendments

- F1** Inserted by Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Article 37

1 Goods brought into the customs territory of the Community shall, from the time of their entry, be subject to customs supervision. They may be subject to [^{F2}customs controls] in accordance with the provisions in force.

2 They shall remain under such supervision for as long as necessary to determine their customs status, if appropriate, and in the case of non-Community goods and without prejudice to Article 82 (1), until their customs status is changed, they enter a free zone or free warehouse or they are re-exported or destroyed in accordance with Article 182.

Textual Amendments

- F2** Substituted by Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

Article 38

1 Goods brought into the customs territory of the Community shall be conveyed by the person bringing them into the Community without delay, by the route specified by the customs authorities and in accordance with their instructions, if any:

- a to the customs office designated by the customs authorities or to any other place designated or approved by those authorities; or,
- b to a free zone, if the goods are to be brought into that free zone direct:
 - by sea or air, or
 - by land without passing through another part of the customs territory of the Community, where the free zone adjoins the land frontier between a Member State and a third country.

2 Any person who assumes responsibility for the carriage of goods after they have been brought into the customs territory of the Community, *inter alia* as a result of transhipment, shall become responsible for compliance with the obligation laid down in paragraph 1.

3 Goods which, although still outside the customs territory of the Community, may be subject to [^{F2}customs controls by] a Member State under the provisions in force, as a result of *inter alia* an agreement concluded between that Member State and a third country, shall be treated in the same way as goods brought into the customs territory of the Community.

4 Paragraph 1 (a) shall not preclude implementation of any provisions in force with respect to tourist traffic, frontier traffic, postal traffic or traffic of negligible economic importance, on condition that customs supervision and customs control possibilities are not thereby jeopardized.

[^{F25} Paragraphs 1 to 4 and Articles 36a to 36c and 39 to 53 shall not apply to goods which temporarily leave the customs territory of the Community while moving between two points in that territory by sea or air, provided that the carriage is effected by a direct route and by regular air or shipping services without a stop outside the customs territory of the Community.]

*Status: Point in time view as at 01/01/2007.**Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), TITLE III. (See end of Document for details)*

6 Paragraph 1 shall not apply to goods on board vessels or aircraft crossing the territorial sea or airspace of the Member States without having as their destination a port or airport situated in those Member States.

Textual Amendments

- F2** Substituted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 39

1 Where, by reason of unforeseeable circumstances or force majeure, the obligation laid down in Article 38 (1) cannot be complied with, the person bound by that obligation or any other person acting in his place 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 38 (6) is forced to put into port or land temporarily in the customs territory of the Community and the obligation laid down in Article 38 (1) cannot be complied with, the person bringing the vessel or aircraft into the customs territory of the Community or any other person acting in his place 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 as well as those on board a vessel or aircraft 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.

CHAPTER 2

PRESENTATION OF GOODS TO CUSTOMS

[^{F2}Article 40

Goods entering the customs territory of the Community shall be presented to customs by the person who brings them into that territory or, if appropriate, by the person who assumes responsibility for carriage of the goods following such entry, with the exception of goods carried on means of transport only passing through the territorial waters or the airspace of the customs territory of the Community without a stop within this territory. The person presenting the goods shall make a reference to the summary declaration or customs declaration previously lodged in respect of the goods.]

Textual Amendments

- F2** Substituted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 41

Article 40 shall not preclude the implementation of rules in force relating to goods:

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- (a) carried by travellers;
- (b) placed under a customs procedure but not presented to customs.

Article 42

Goods may, once they have been presented to customs, and with the permission of the customs authorities, be examined or samples may be taken, in order that they may be assigned a customs-approved treatment or use. Such permission shall be granted, on request, to the person authorized to assign the goods such treatment or use.

CHAPTER 3

[^{F2}UNLOADING OF GOODS PRESENTED TO CUSTOMS]

^{F3}*Article 43*

Textual Amendments

F3 Deleted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F3}*Article 44*

Textual Amendments

F3 Deleted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

^{F3}*Article 45*

Textual Amendments

F3 Deleted by [Regulation \(EC\) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code.](#)

Article 46

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

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

2 For the purpose of inspecting goods and the means of transport carrying them, the customs authorities may at any time require goods to be unloaded and unpacked.

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Article 47

Goods shall not be removed from their original position without the permission of the customs authorities.

CHAPTER 4

OBLIGATION TO ASSIGN GOODS PRESENTED TO CUSTOMS A CUSTOMS-APPROVED TREATMENT OR USE

Article 48

Non-Community goods presented to customs shall be assigned a customs-approved treatment or use authorized for such non-Community goods.

Article 49

1 Where goods are covered by a summary declaration, the formalities necessary for them to be assigned a customs-approved treatment or use must be carried out within:

- a 45 days from the date on which the summary declaration is lodged in the case of goods carried by sea;
- b 20 days from the date on which the summary declaration is lodged in the case of goods carried otherwise than by sea.

2 Where circumstances so warrant, the customs authorities may set a shorter period or authorize an extension of the periods referred to in paragraph 1. Such extension shall not, however, exceed the genuine requirements which are justified by the circumstances.

CHAPTER 5

TEMPORARY STORAGE OF GOODS

Article 50

Until such time as they are assigned a customs-approved treatment or use, goods presented to customs shall, following such presentation, have the status of goods in temporary storage. Such goods shall hereinafter be described as 'goods in temporary storage'.

Article 51

1 Goods in temporary storage shall be stored only in places approved by the customs authorities under the conditions laid down by those authorities.

2 The customs authorities may require the person holding the goods to provide security with a view to ensuring payment of any customs debt which may arise under Articles 203 or 204.

Article 52

Without prejudice to the provisions of Article 42, 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.

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Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), TITLE III. (See end of Document for details)

Article 53

1 The customs authorities shall without delay take all measures necessary, including the sale of the goods, to regularize the situation of goods in respect of which the formalities necessary for them to be assigned a customs-approved treatment or use are not initiated within the periods determined in accordance with Article 49.

2 The customs authorities may, at the risk and expense of the person holding them, have the goods in question transferred to a special place, which is under their supervision, until the situation of the goods is regularized.

CHAPTER 6

PROVISIONS APPLICABLE TO NON-COMMUNITY GOODS WHICH HAVE MOVED UNDER A TRANSIT PROCEDURE

Article 54

Article 38, with the exception of paragraph 1 (a) thereof, and Articles 39 to 53 shall not apply when goods already placed under a transit procedure are brought into the customs territory of the Community.

Article 55

Once non-Community goods which have moved under a transit procedure reach their destination in the customs territory of the Community and have been presented to customs in accordance with the rules governing transit, Article [F⁴42] to 53 shall apply.

Textual Amendments

F4 Inserted by [Regulation \(EC\) No 82/97 of the European Parliament and of the Council of 19 December 1996](#).

CHAPTER 7

OTHER PROVISIONS

Article 56

Where the circumstances so require, the customs authorities may have goods presented to customs destroyed. The customs authorities shall inform the holder of the goods accordingly. The costs of destroying the goods shall be borne by the holder.

Article 57

Where customs authorities find that goods have been brought unauthorized into the customs territory of the Community or have been withheld from customs surveillance, they shall take any measures necessary, including sale of the goods, in order to regularize their situation.

Status:

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