

Regulation (EC) No 450/2008 of the European Parliament and
of the Council of 23 April 2008 laying down the Community
Customs Code (Modernised Customs Code) (repealed)

TITLE V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A
CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

CHAPTER 3

Verification and release of goods

Section 1

Verification

Article 117

Verification of a customs declaration

The customs authorities may, for the purpose of verifying the accuracy of the particulars contained in a customs declaration which they have accepted:

- (a) examine the declaration and all of the supporting documents;
- (b) require the declarant to present other documents;
- (c) examine the goods;
- (d) take samples for analysis or for detailed examination of the goods.

Article 118

Examination and sampling of goods

1 Transport of the goods to the places where they are to be examined and where samples are to be taken, and all the handling necessitated by such examination or taking of samples, shall be carried out by or under the responsibility of the declarant. The costs incurred shall be borne by the declarant.

2 The declarant shall have the right to be present or represented when the goods are examined and when samples are taken. Where the customs authorities have reasonable grounds for so doing, they may require the declarant to be present or represented when the goods are examined or samples are taken or to provide them with the assistance necessary to facilitate such examination or taking of samples.

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Changes to legislation: There are currently no known outstanding effects for the Regulation (EC) No 450/2008 of the European Parliament and of the Council (repealed), Section 1. (See end of Document for details)

3 Provided that samples are taken in accordance with the provisions in force, the customs authorities shall not be liable for payment of any compensation in respect thereof but shall bear the costs of their analysis or examination.

Article 119

Partial examination and sampling of goods

1 Where only part of the goods covered by a customs declaration is examined, or samples are taken, the results of the partial examination, or of the analysis or examination of the samples, shall be taken to apply to all the goods covered by the same declaration.

However, the declarant may request a further examination or sampling of the goods if he considers that the results of the partial examination, or of the analysis or examination of the samples taken, are not valid as regards the remainder of the goods declared. The request shall be granted, provided that the goods have not been released or that, if they have been released, the declarant proves that they have not been altered in any way.

2 For the purposes of paragraph 1, where a customs declaration covers two or more items, the particulars relating to each item shall be deemed to constitute a separate declaration.

3 The Commission shall, in accordance with the management procedure referred to in Article 184(3), adopt measures laying down the procedure to be followed in the event of divergent results of examinations pursuant to paragraph 1 of this Article.

Article 120

Results of the verification

1 The results of verifying the customs declaration shall be used for the application of the provisions governing the customs procedure under which the goods are placed.

2 Where the customs declaration is not verified, paragraph 1 shall apply on the basis of the particulars contained in the declaration.

3 The results of the verification made by the customs authorities shall have the same conclusive force throughout the customs territory of the Community.

Article 121

Identification measures

1 The customs authorities or, where appropriate, economic operators authorised to do so by the customs authorities, shall take the measures necessary to identify the goods where identification is required in order to ensure compliance with the provisions governing the customs procedure for which those goods have been declared.

Those identification measures shall have the same legal effect throughout the customs territory of the Community.

2 Means of identification affixed to the goods or means of transport shall be removed or destroyed only by the customs authorities or, where they are authorised to do so by the customs authorities, by economic operators, unless, as a result of unforeseeable circumstances or *force*

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majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

Article 122

Implementing measures

The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Section.

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