

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 V

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

CHAPTER 2

Placing goods under a customs procedure

Section 3

Simplified customs declarations

Article 167

Supplementary declaration

1 In the case of a simplified declaration pursuant to Article 166 or of an entry in the declarant's records pursuant to Article 182, the declarant shall lodge a supplementary declaration containing the particulars necessary for the customs procedure concerned at the competent customs office within a specific time-limit.

In the case of a simplified declaration pursuant to Article 166, the necessary supporting documents shall be in the declarant's possession and at the disposal of the customs authorities within a specific time-limit.

The supplementary declaration may be of a general, periodic or recapitulative nature.

2 The obligation to lodge a supplementary declaration shall be waived in the following cases:

- a where the goods are placed under a customs warehousing procedure;
- b in other specific cases.

3 The customs authorities may waive the requirement to lodge a supplementary declaration where the following conditions apply:

- a the simplified declaration concerns goods the value and quantity of which is below the statistical threshold;
- b the simplified declaration already contains all the information needed for the customs procedure concerned; and
- c the simplified declaration is not made by entry in the declarant's records.

4 The simplified declaration referred to in Article 166 or the entry in the declarant's records referred to in Article 182, and the supplementary declaration shall be deemed to constitute a single, indivisible instrument taking effect, respectively, on the date on which the

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simplified declaration is accepted in accordance with Article 172 and on the date on which the goods are entered in the declarant's records.

5 The place where the supplementary declaration is to be lodged shall be deemed, for the purposes of Article 87, to be the place where the customs declaration has been lodged.

Changes to legislation:

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