

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 1

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

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.

2 When 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 in either of the following cases:

- a upon application by the declarant;
- b within 200 days after the lodging of the declaration.

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 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) the cases where the obligation to lodge an entry summary declaration is waived, in accordance with point (c) 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.

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.

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