

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 1

Customs status of goods

Article 153

Presumption of customs status of Union goods

- 1 All goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.
- 2 In specific cases, where the presumption laid down in paragraph 1 does not apply, the customs status of Union goods shall need to be proven.
- 3 In specific cases, goods wholly obtained in the customs territory of the Union do not have the customs status of Union goods if they are obtained from goods in temporary storage or placed under the external transit procedure, a storage procedure, the temporary admission procedure or the inward processing procedure.

Article 154

Loss of customs status of Union goods

Union goods shall become non-Union goods in the following cases:

- (a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;
- (b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;
- (c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;
- (d) where the declaration for release for free circulation is invalidated after release of the goods.

Article 155

Union goods leaving the customs territory of the Union temporarily

1 In the cases referred to in points (b) to (f) of Article 227(2), goods shall keep their customs status as Union goods only if that status is established under certain conditions and by means laid down in the customs legislation.

2 In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status.

Article 156

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 presumption laid down in Article 153(1) does not apply;
- (b) the conditions for granting facilitation in the establishment of the proof of customs status of Union goods;
- (c) the cases where the goods referred to in Article 153(3) do not have the customs status of Union goods;
- (d) the cases where the customs status of goods referred to in Article 155(2) is not altered.

Article 157

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for the provision and verification of the proof of the customs status of Union goods.

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

CHAPTER 2

Placing goods under a customs procedure

Section 1

General provisions

Article 158

Customs declaration of goods and customs supervision of Union goods

- 1 All goods intended to be placed under a customs procedure, except for the free zone procedure, shall be covered by a customs declaration appropriate for the particular procedure.
- 2 In specific cases, other than those referred to in Article 6(2), a customs declaration may be lodged using means other than electronic data-processing techniques.
- 3 Union goods declared for export, internal Union transit or outward processing shall be subject to customs supervision from the time of acceptance of the declaration referred to in paragraph 1 until such time as they are taken out of the customs territory of the Union or are abandoned to the State or destroyed or the customs declaration is invalidated.

Article 159

Competent customs offices

- 1 Except where Union legislation provides otherwise, Member States shall determine the location and competence of the various customs offices situated in their territory.
- 2 Member States shall ensure that official opening hours are fixed for those offices that are reasonable and appropriate, taking into account the nature of the traffic and of the goods and the customs procedures under which they are to be placed, so that the flow of international traffic is neither hindered nor distorted.
- 3 Except where otherwise provided, the competent customs office for placing the goods under a customs procedure shall be the customs office responsible for the place where the goods are presented to customs.

Article 160

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases where a customs declaration may be lodged using means other than electronic data-processing techniques in accordance with Article 158(2).

Article 161

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) determining the competent customs offices other than the one referred to in Article 159(3), including customs offices of entry and customs offices of exit;
- (b) lodging the customs declaration in the cases referred to in Article 158(2).

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

Section 2

Standard customs declarations

Article 162

Content of a standard customs declaration

Standard customs declarations shall contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared.

Article 163

Supporting documents

- 1 The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.
- 2 Supporting documents shall be provided to the customs authorities where Union legislation so requires or where necessary for customs controls.
- 3 In specific cases, economic operators may draw up the supporting documents provided they are authorised to do so by the customs authorities.

Article 164

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, laying down the rules for granting the authorisation referred to in Article 163(3).

Article 165

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules:

- (a) for lodging the standard customs declaration referred to in Article 162;
- (b) on the making available of the supporting documents referred to in Article 163(1).

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

Section 3

Simplified customs declarations

Article 166

Simplified declaration

1 The customs authorities may accept that a person has goods placed under a customs procedure on the basis of a simplified declaration which may omit certain of the particulars referred to in Article 162 or the supporting documents referred to in Article 163.

2 The regular use of a simplified declaration referred to in paragraph 1 shall be subject to an authorisation from the customs authorities.

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 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.

Article 168

Delegation of power

The Commission shall be empowered to adopt delegated acts in accordance with Article 284, in order to determine:

- (a) the conditions for granting the authorisation referred to in Article 166(2);
- (b) the specific time-limit referred to in the first subparagraph of Article 167(1) within which the supplementary declaration is to be lodged;
- (c) the specific time-limit referred to in the second subparagraph of Article 167(1) within which supporting documents are to be in the possession of the declarant;
- (d) the specific cases where the obligation to lodge a supplementary declaration is waived in accordance with point (b) of Article 167(2).

Article 169

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for lodging:

- (a) the simplified declaration referred to in Article 166;
- (b) the supplementary declaration referred to in Article 167.

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

Section 4

Provisions applying to all customs declarations

Article 170

Lodging a customs declaration

1 Without prejudice to Article 167(1), a customs declaration may be lodged by any person who is able to provide all of the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared. That person shall also be able to present the goods in question or to have them presented to customs.

However, where acceptance of a customs declaration imposes particular obligations on a specific person, that declaration shall be lodged by that person or by his or her representative.

2 The declarant shall be established in the customs territory of the Union.

3 By way of derogation from paragraph 2, the following declarants shall not be required to be established in the customs territory of the Union:

- a persons who lodge a customs declaration for transit or temporary admission;
- b persons, who occasionally lodge a customs declaration, including for end-use or inward processing, provided that the customs authorities consider this to be justified;
- c persons who are established in a country the territory of which is adjacent to the customs territory of the Union, and who present the goods to which the customs declaration refers at a Union border customs office adjacent to that country, provided that the country in which the persons are established grants reciprocal benefits to persons established in the customs territory of the Union.

4 Customs declarations shall be authenticated.

Article 171

Lodging a customs declaration prior to the presentation of the goods

A customs declaration may be lodged prior to the expected presentation of the goods to customs. If the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.

Article 172

Acceptance of a customs declaration

1 Customs declarations which comply with the conditions laid down in this Chapter shall be accepted by the customs authorities immediately, provided that the goods to which they refer have been presented to customs.

2 The date of acceptance of the customs declaration by the customs authorities shall, except where otherwise provided, be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import or export formalities.

Article 173

Amendment of a customs declaration

1 The declarant shall, upon application, be permitted to amend one or more of the particulars of the customs declaration after that declaration has been accepted by customs. The amendment shall not render the customs declaration applicable to goods other than those which it originally covered.

2 No such amendment shall be permitted where it is applied for after any of the following events:

- a the customs authorities have informed the declarant that they intend to examine the goods;
- b the customs authorities have established that the particulars of the customs declaration are incorrect;
- c the customs authorities have released the goods.

3 Upon application by the declarant, within three years of the date of acceptance of the customs declaration, the amendment of the customs declaration may be permitted after release of the goods in order for the declarant to comply with his or her obligations relating to the placing of the goods under the customs procedure concerned.

Article 174

Invalidation of a customs declaration

1 The customs authorities shall, upon application by the declarant, invalidate a customs declaration already accepted in either of the following cases:

- a where they are satisfied that the goods are immediately to be placed under another customs procedure;
- b where they are satisfied that, as a result of special circumstances, the placing of the goods under the customs procedure for which they were declared is no longer justified.

However, where the customs authorities have informed the declarant of their intention to examine the goods, an application for invalidation of the customs declaration shall not be accepted before the examination has taken place.

2 The customs declaration shall not be invalidated after the goods have been released unless where otherwise provided.

Article 175

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases where the customs declaration is invalidated after the release of the goods, as referred to in Article 174(2).

Article 176

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) lodging a customs declaration in accordance with Article 171;
- (b) accepting a customs declaration as referred to in Article 172, including the application of those rules in the cases referred to in Article 179;
- (c) amending the customs declaration after the release of the goods in accordance with Article 173(3).

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

Section 5

Other simplifications

Article 177

Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings

1 Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheading for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import or export duty chargeable, the customs authorities may, upon application by the declarant, agree that import or export duty be charged on the whole consignment on the basis of the tariff subheading of the goods which are subject to the highest rate of import or export duty.

2 Customs authorities shall refuse the use of the simplification referred to in paragraph 1 to goods subject to prohibitions or restrictions or excise duty where the correct classification is necessary to apply the measure.

Article 178

Conferral of implementing powers

The Commission shall adopt, by means of implementing acts, measures for the determination of the tariff subheading for the application of Article 177(1).

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

Article 179

Centralised clearance

1 The customs authorities may, upon application, authorise a person to lodge at a customs office responsible for the place where such person is established, a customs declaration for goods which are presented to customs at another customs office.

The requirement for the authorisation referred to in the first subparagraph may be waived where the customs declaration is lodged and the goods presented to customs offices under the responsibility of one customs authority.

2 The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications.

3 The customs office at which the customs declaration is lodged shall:

- a supervise the placing of the goods under the customs procedure concerned;
- b carry out the customs controls for the verification of the customs declaration, referred to in points (a) and (b) of Article 188;
- c where justified, request that the customs office at which the goods are presented carry out the customs controls for the verification of the customs declaration referred to in points (c) and (d) of Article 188; and
- d carry out the customs formalities for the recovery of the amount of import or export duty corresponding to any customs debt.

4 The customs office at which the customs declaration is lodged and the customs office at which the goods are presented shall exchange the information necessary for the verification of the customs declaration and for the release of the goods.

5 The customs office at which the goods are presented shall, without prejudice to its own controls pertaining to goods brought into or taken out of the customs territory of the Union, carry out the customs controls referred to in point (c) of paragraph 3 and provide the customs office at which the customs declaration is lodged with the results of these controls.

6 The customs office at which the customs declaration is lodged shall release the goods in accordance with Articles 194 and 195, taking into account:

- a the results of its own controls for the verification of the customs declaration;
- b the results of the controls carried out by the customs office at which the goods are presented for the verification of the customs declaration and the controls pertaining to goods brought into or taken out of the customs territory of the Union.

Article 180

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the conditions for granting the authorisation referred to in the first subparagraph of Article 179(1).

Article 181

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules concerning:

- (a) the centralised clearance, including the relevant customs formalities and controls, referred to in Article 179;
- (b) the waiver from the obligation for goods to be presented referred to in Article 182(3) in the context of centralised clearance.

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

Article 182

Entry in the declarant's records

1 The customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration, in the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an entry in the declarant's records is lodged.

2 The customs declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records.

3 The customs authorities may, upon application, waive the obligation for the goods to be presented. In that case, the goods shall be deemed to have been released at the moment of entry in the declarant's records.

That waiver may be granted where all of the following conditions are fulfilled:

- a the declarant is an authorised economic operator for customs simplifications;
- b the nature and flow of the goods concerned so warrant and are known by the customs authority;
- c the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;
- d at the time of the entry into the records, the goods are no longer subject to prohibitions or restrictions, except where otherwise provided in the authorisation.

However, the supervising customs office may, in specific situations, request that the goods be presented.

4 The conditions under which the release of the goods is allowed shall be set out in the authorisation.

Article 183

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the conditions for granting the authorisation referred to in Article 182(1).

Article 184

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on entry in the declarant's records referred to in Article 182, including the relevant customs formalities and controls.

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

Article 185

Self-assessment

1 Customs authorities may, upon application, authorise an economic operator to carry out certain customs formalities which are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision.

2 The applicant for the authorisation referred to in paragraph 1 shall be an authorised economic operator for customs simplifications.

Article 186

Delegation of power

The Commission shall be empowered to adopt delegated acts in accordance with Article 284, in order to determine:

- (a) the conditions for granting the authorisation referred to in Article 185(1);
- (b) the customs formalities and the controls to be carried out by the holder of the authorisation referred to in Article 185(1).

Article 187

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules regarding the customs formalities and the controls to be carried out by the holder of the authorisation in accordance with Article 185(1).

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

CHAPTER 3

Verification and release of goods

Section 1

Verification

Article 188

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 has been accepted:

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

Article 189

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.

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 190

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 or she 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, if they have been released, that the declarant proves that they have not been altered in any way.

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

Article 191

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 that declaration.

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

Article 192

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 Union.

2 Means of identification affixed to the goods, packaging 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 majeure, their removal or destruction is essential to ensure the protection of the goods or the means of transport.

Article 193

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, measures on the verification of the customs declaration, the examination and sampling of goods and the results of the verification.

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

Section 2

Release

Article 194

Release of the goods

1 Where the conditions for placing the goods under the procedure concerned are fulfilled and provided that any restriction has been applied and the goods are not subject to any prohibition, the customs authorities shall release the goods as soon as the particulars in the customs declaration have been verified or are accepted without verification.

The first subparagraph shall also apply where verification as referred to in Article 188 cannot be completed within a reasonable period of time and the goods are no longer required to be present for verification purposes.

2 All the goods covered by the same declaration shall be released at the same time.

For the purposes of the first subparagraph, where a customs declaration covers goods falling under two or more items the particulars relating to goods falling under each item shall be deemed to constitute a separate customs declaration.

Article 195

Release dependent upon payment of the amount of import or export duty corresponding to the customs debt or provision of a guarantee

1 Where the placing of goods under a customs procedure gives rise to a customs debt, the release of the goods shall be conditional upon the payment of the amount of import or export duty corresponding to the customs debt or the provision of a guarantee to cover that debt.

However, without prejudice to the third subparagraph, the first subparagraph shall not apply to temporary admission with partial relief from import duty.

Where, pursuant to the provisions governing the customs procedure for which the goods are declared, the customs authorities require the provision of a guarantee, those goods shall not be released for the customs procedure in question until such guarantee is provided.

2 In specific cases, the release of the goods shall not be conditional upon the provision of a guarantee in respect of goods which are the subject of a drawing request on a tariff quota.

3 Where a simplification as referred to in Articles 166, 182 and 185 is used and a comprehensive guarantee is provided, release of the goods shall not be conditional upon a monitoring of the guarantee by the customs authorities.

Article 196

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the cases referred to in Article 195(2).

CHAPTER 4

Disposal of goods

Article 197

Destruction of goods

Where the customs authorities have reasonable grounds for so doing, they may require goods which have been presented to customs to be destroyed and shall inform the holder of the goods accordingly. The costs of the destruction shall be borne by the holder of the goods.

Article 198

Measures to be taken by the customs authorities

1 The customs authorities shall take any necessary measures, including confiscation and sale, or destruction, to dispose of goods in the following cases:

- a where one of the obligations laid down in the customs legislation concerning the introduction of non-Union goods into the customs territory of the Union has not been fulfilled, or the goods have been withheld from customs supervision;
- b where the goods cannot be released for any of the following reasons:
 - (i) it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods within the period prescribed by the customs authorities;
 - (ii) the documents which must be provided before the goods can be placed under, or released for, the customs procedure requested have not been provided;
 - (iii) payments or a guarantee which should have been made or provided in respect of import or export duty, as the case may be, have not been made or provided within the prescribed period;
 - (iv) the goods are subject to prohibitions or restrictions;
- c where the goods have not been removed within a reasonable period after their release;

- d where after their release, the goods are found not to have fulfilled the conditions for that release; or
- e where goods are abandoned to the State in accordance with Article 199.

2 Non-Union goods which have been abandoned to the State, seized or confiscated shall be deemed to be placed under the customs warehousing procedure. They shall be entered in the records of the customs warehousing operator, or, where they are held by the customs authorities, by the latter.

Where goods to be destroyed, abandoned to the State, seized or confiscated are already subject to a customs declaration, the records shall include a reference to the customs declaration. Customs authorities shall invalidate that customs declaration.

- 3 The costs of the measures referred to in paragraph 1 shall be borne:
- a in the case referred to in point (a) of paragraph 1, by any person who was required to fulfil the obligations concerned or who withheld the goods from customs supervision;
 - b in the cases referred to in points (b) and (c) of paragraph 1, by the declarant;
 - c in the case referred to in point (d) of paragraph 1, by the person who is required to comply with the conditions governing the release of the goods;
 - d in the case referred to in point (e) of paragraph 1, by the person who abandons the goods to the State.

Article 199

Abandonment

Non-Union goods and goods placed under the end-use procedure may with prior permission of the customs authorities be abandoned to the State by the holder of the procedure or, where applicable, the holder of the goods.

Article 200

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules on:

- (a) the destruction of goods, referred to in Article 197;
- (b) the sale of goods, referred to in Article 198(1);
- (c) abandonment of goods to the State in accordance with Article 199.

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