

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 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).