

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 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).

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

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).

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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.

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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).

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

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