

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE III

CUSTOMS DEBT AND GUARANTEES

CHAPTER 4

*Extinguishment of a customs debt*

*Article 103*

**Failures which have no significant effect on the correct operation of a customs procedure (Article 124(1)(h)(i) of the Code)**

The following situations shall be considered a failure with no significant effect on the correct operation of the customs procedure:

- (a) exceeding a time-limit by a period of time which is not longer than the extension of the time-limit that would have been granted had that extension been applied for;
- (b) where a customs debt has been incurred for goods placed under a special procedure or in temporary storage pursuant to Article 79(1)(a) or (c) of the Code and those goods were subsequently released for free circulation;
- (c) where the customs supervision has been subsequently restored for goods which are not formally a part of a transit procedure, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under that transit procedure;
- (d) in the case of goods placed under a special procedure other than transit and free zones or in the case of goods which are in temporary storage, where an error has been committed concerning the information in the customs declaration discharging the procedure or ending the temporary storage provided that error has no impact on the discharge of the procedure or the end of the temporary storage;
- (e) where a customs debt has been incurred pursuant to Article 79(1)(a) or (b) of the Code, provided that the person concerned informs the competent customs authorities about the non-compliance before either the customs debt has been notified or the customs authorities have informed that person that they intend to perform a control.