

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 V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS**

*CHAPTER 1*

***Customs status of goods***

*Section 1*

***General provisions***

*Article 119*

**Presumption of customs status(Articles 153(1) and 155(2) of the Code)**

1 The presumption of having the customs status of Union goods does not apply to the following goods:

- a goods brought into the customs territory of the Union which are under customs supervision to determine their customs status;
- b goods in temporary storage;
- c goods placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures;
- d products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, in waters other than the territorial waters of a third country which are brought into the customs territory of the Union as laid down in Article 129;
- e goods obtained from the products referred to in point (d) on board that vessel or a Union factory ship, in the production of which other products having the customs status of Union goods may have been used which are brought into the customs territory of the Union as laid down in Article 129;
- f products of sea-fishing and other products taken or caught by vessels flying the flag of a third country within the customs territory of the Union.

2 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 in the following cases:

- a where the goods are carried by air and have been loaded or transhipped at a Union airport for consignment to another Union airport, provided that they are carried under cover of a single transport document issued in a Member State;
- b where the goods are carried by sea and have been shipped between Union ports by a regular shipping service authorised in accordance with Article 120;

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*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 119. (See end of Document for details)*

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- c where the goods are carried by rail and have been transported through a third country which is a contracting party to the Convention on a common transit procedure under cover of a single transport document issued in a Member State and such a possibility is provided for in an international agreement.
- 3 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 in the following cases provided that their customs status of Union goods is proven:
- a goods which have been brought from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air;
  - b goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union without being transhipped, and are carried under cover of a single transport document issued in a Member State;
  - c goods which have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union and were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document;
  - d motorised road vehicles registered in a Member State which have temporarily left and re-entered the customs territory of the Union;
  - e packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the customs territory of the Union which are used for the transport of goods that have temporarily left and re-entered the customs territory of the Union;
  - f goods in baggage carried by a passenger which are not intended for commercial use and have temporarily left and re-entered the customs territory of the Union.

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**Changes to legislation:**

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