

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 2

Placing goods under a customs procedure

Section 1

General provisions

^{F1}Article 134

Customs declarations in trade with special fiscal territories(Article 1(3) of the Code)

1 The following provisions shall apply *mutatis mutandis* to the trade in Union goods referred to in Article 1(3) of the Code:

- a Chapters 2, 3 and 4 of Title V of the Code;
- b Chapters 2 and 3 of Title VIII of the Code;
- c Chapters 2 and 3 of Title V of this Regulation;
- d Chapters 2 and 3 of Title VIII of this Regulation.

2 In the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authorities of that Member State may approve that a single document may be used to declare the dispatch ('dispatch declaration') and the introduction ('introduction declaration') of the goods consigned to, from or between special fiscal territories.

3 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, in the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authority of the Member State concerned may authorise the use of an invoice or a transport document instead of the dispatch or introduction declaration.]

Textual Amendments

- F1** Substituted by [Commission Delegated Regulation \(EU\) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation \(EU\) 2015/2446 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.](#)

Changes to legislation:

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