

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 2

Simplified customs declarations

^{F1}Article 146

Supplementary declaration(Article 167(1) of the Code)

1 Where the customs authorities are to enter the amount of import or export duty payable in the accounts in accordance with the first subparagraph of Article 105(1) of the Code, the time limit for lodging the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code, where that declaration is of a general nature, shall be 10 days from the date of the release of the goods.

2 Where an entry in the accounts takes place in accordance with the second subparagraph of Article 105(1) of the Code or where no customs debt is incurred and the supplementary declaration is of a periodic or recapitulative nature, the period of time covered by the supplementary declaration shall not exceed one calendar month.

3 The time limit for lodging a supplementary declaration of a periodic or recapitulative nature shall be 10 days from the date on which the period of time covered by the supplementary declaration ends.

3a. Where no customs debt is incurred, the time limit for lodging the supplementary declaration may not exceed 30 days from the date of the release of the goods.

3b. The customs authorities shall, in duly justified circumstances, allow for a longer time limit for the lodging of the supplementary declaration referred to in paragraph 1, 3 or 3a. That time limit shall not exceed 120 days from the date of the release of the goods. However, in exceptional duly justified circumstances related to the customs value of goods, that time limit may be further extended to, but may not exceed, two years from the date of the release of the goods.

4 Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision (EU) 2019/2151

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 146. (See end of Document for details)

and without prejudice to Article 105(1) of the Code, customs authorities may allow for time limits other than those specified in paragraphs 1 to 3b of this Article.]

.....

Textual Amendments

- F1** Substituted by [Commission Delegated Regulation \(EU\) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013, and amending Delegated Regulation \(EU\) 2016/341 supplementing Regulation \(EU\) No 952/2013, laying down the Union Customs Code.](#)

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 146.