

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

Article 147

Time-limit for the declarant to be in possession of the supporting documents in the case of supplementary declarations (Article 167(1) of the Code)

1 The supporting documents that were missing when the simplified declaration was lodged shall be in the possession of the declarant within the time-limit for lodging the supplementary declaration in accordance with Article 146(1) or (3).

2 The customs authorities may, in duly justified circumstances, allow for a longer time-limit for making available the supporting documents than the one provided for in paragraph 1. That time-limit shall not exceed 120 days from the date of the release of the goods.

3 Where the supporting document concerns the customs value, the customs authorities may, in duly justified circumstances, set a longer time-limit than the one provided for in paragraphs 1 or 2 taking due account of the limitation period referred to in Article 103(1) of the Code.