

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 4

Other simplifications

Article 150

Conditions for granting authorisations for entry in the declarant's records(Article 182(1) of the Code)

1 An authorisation to lodge a customs declaration in the form of an entry in the declarant's records shall be granted where the applicants demonstrate that they fulfil the criteria laid down in Article 39(a), (b) and (d) of the Code.

2 In order for an authorisation to lodge a customs declaration in the form of an entry in the declarant's records to be granted in accordance with Article 182(1) of the Code, the application shall pertain to any of the following:

- a release for free circulation;
- b customs warehousing;
- c temporary admission;
- d end-use;
- e inward processing;
- f outward processing;
- g export and re-export.

3 Where the application for authorisation concerns release for free circulation, the authorisation shall not be granted for the following:

- [^{F1}a release for free circulation of goods which are exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
- b re-import with release for free circulation of goods which is exempt from VAT in accordance with point (d) of Article 143(1) of Directive 2006/112/EC and, where applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC.]

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

4 Where the application for authorisation concerns export and re-export, an authorisation shall only be granted where both of the following conditions are fulfilled:

- a the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code;
- b the customs office of export is also the customs office of exit or the customs office of export and the customs office of exit have made arrangements ensuring that the goods are subject to customs supervision on exit.

5 Where the application for authorisation concerns export and re-export, export of excise goods is not allowed, unless Article 30 of Directive 2008/118/EC is applicable.

6 An authorisation for entry in the declarant's records shall not be granted where the application concerns a procedure for which a standardised exchange of information between customs authorities is required in accordance with Article 181 unless the customs authorities agree to other means of electronic exchange of information being used.

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:

This version of this Regulation was derived from [EUR-Lex](#) on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on [legislation.gov.uk](#).