

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 VIII

**GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION**

*CHAPTER I*

*Formalities prior to the exit of goods*

*Article 245*

**Waiver from the obligation to lodge a pre-departure declaration (Article 263(2)(b) of the Code)**

1 Without prejudice to the obligation to lodge a customs declaration in accordance with Article 158(1) of the Code or a re-export declaration in accordance with Article 270(1) of the Code, the lodging of a pre-departure declaration shall be waived for the following goods:

- a electrical energy;
- b goods leaving by pipeline;
- c items of correspondence;
- d goods moved under the rules of the acts of the Universal Postal Union;
- e household effects as defined in Article 2(1)(d) of Regulation (EC) No 1186/2009 provided that they are not carried under a transport contract;
- f goods contained in travellers' personal baggage;
- g goods referred to in Article 140(1) with the exception, when carried under a transport contract, of:
  - (i) pallets, spare parts, accessories and equipment for pallets;
  - (ii) containers, spare parts, accessories and equipment for containers;
  - (iii) means of transport, spare parts, accessories and equipment for means of transport;
- h goods covered by ATA and CPD carnets;
- i goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- j goods carried on vessels moving between Union ports without any intervening call at any port outside the customs territory of the Union;
- k goods carried on aircraft moving between Union airports without any intervening call at any airport outside the customs territory of the Union;
- l weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

- m the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
  - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
  - (ii) goods to be used to fit or equip the offshore installations;
  - (iii) provisions to be used or consumed on the offshore installations;
- n goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- o goods which are supplied for incorporation as part of or accessories in vessels or aircraft and for the operation of the engines, machines and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
- p goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, or to the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio.

2 The lodging of a pre-departure declaration shall be waived for goods in the following situations:

- a where a vessel that transports the goods between Union ports is to call at a port outside the customs territory of the Union and the goods are to remain loaded on board the vessel during the call at the port outside the customs territory of the Union;
- b where an aircraft that transports the goods between Union airports is to call at an airport outside the customs territory of the Union and the goods are to remain loaded on board the aircraft during the call at the airport outside the customs territory of the Union;
- c where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
- d where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;
- e where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them out of the customs territory of the Union, provided that the following conditions are fulfilled:
  - (i) the transhipment is undertaken within 14 days of the presentation of the goods in accordance with Articles 144 or 245 of the Code or in exceptional circumstances, within a longer period authorised by the customs authorities where the period of 14 days is not sufficient to deal with those circumstances;
  - (ii) information about the goods is available to the customs authorities;
  - (iii) the destination of the goods and the consignee do not change to the knowledge of the carrier;

- f where goods were brought into the customs territory of the Union but they were rejected by the competent customs authority and were immediately returned to the country of export.