

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 1

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 [F¹The] 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;
 - [F²e the goods in Article 104(1)(d) provided that they are not carried under a transport contract;]
 - f goods contained in travellers' personal baggage ^{F³...}
 - [F⁴g goods which are permitted to be declared for export orally or by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018;]
 - h goods covered by ATA and CPD carnets;
 - [F⁵i goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;]
 - 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 [F⁶the United Kingdom], 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;

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- 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;
 - [^{F5}p goods dispatched from the customs territory of the Union to [^{F7}the Isle of Man, the Channel Islands or] Gibraltar^{F8}....]
 - [^{F9}q goods dispatched from the customs territory of the Union to the Republic of Ireland, providing:
 - (i) the goods have been placed under a common transit procedure in accordance with the Convention on a common transit procedure; and
 - (ii) the customs office of destination in respect of the goods is in Northern Ireland.]
- 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 [^{F10}provision made by or under the Taxation (Cross-border Trade) Act 2018] 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;

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[^{F11}g where goods have been transhipped from the means of transport that brought them into a point of entry, being a Union port, Union airport or the Cheriton Channel Tunnel Terminal at Folkestone, Kent, onto a different means of transport, providing:

- (i) the goods will be exported on that means of transport from a place that is not the point of entry;
- (ii) the goods are declared for a common transit procedure as defined in paragraph 16(1) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 within 14 days of the date of the presentation of the goods in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018;
- (iii) the goods are moved under a single transport contract;
- (iv) information about the goods is available to the customs authorities; and
- (v) the destination of the goods and the consignee do not change to the knowledge of the carrier.]

[^{F12}h where goods that are not under a customs procedure are declared for a free zone procedure and are moved from a free zone to a place from which they are exported, providing—

- i the goods will be exported within 14 days of first being received in a free zone after being declared for a free zone procedure;
- ii the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration; and
- iii information about the goods is available to the customs authorities;
- i where goods are subject to a common transit procedure that starts outside Great Britain and are chargeable goods deemed to be declared for a transit procedure in accordance with paragraph 1(1) of Schedule 1 to the Transit Regulations, providing—
 - i the goods will be exported from Great Britain—
 - aa where paragraph 2(1) of Schedule 1 to the Transit Regulations applies, within 14 days of presentation of the goods to the HMRC customs office of transit; or
 - bb where paragraph 2(A1) of Schedule 1 to the Transit Regulations applies, within 14 days of the arrival of the goods in Great Britain;
 - ii information about the goods is available to the customs authorities;
 - iii the goods are moved on a single means of transport within the meaning of paragraph 19(3) of Schedule 1 to the Transit Regulations, through Great Britain;
 - iv the goods are moved under a single transport contract; and
 - v the goods and the consignment in which they are contained correspond to the information provided in the entry summary declaration;
- j where products of sea-fishing and other products taken from the territorial waters of the United Kingdom are to be landed outside the United Kingdom.

In this paragraph—

“common transit procedure” has the same meaning as it has in paragraph 1(2) of Schedule 1 to the Transit Regulations;

a “declaration of goods for a “free zone procedure”” has the same meaning as it has in regulation 2(2)(b) of the Customs Import Duty (EU Exit) Regulations 2018;

a “declaration of goods for a “transit procedure”” has the same meaning as it has in paragraph 5 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018;

“Transit Regulations” means the Customs Transit Procedures (EU Exit) Regulations 2018.]

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[^{F13} Until 1 October 2021, the lodging of a pre-departure declaration shall be waived in respect of:

- a goods carried in RoRo vehicles;
- b pallets, containers and means of transport where those items are—
 - (i) carried under a transport contract; and
 - (ii) to be removed from the customs territory of the Union to a place where, in relation to that territory, such a declaration was not required before exit day.

In this paragraph, “RoRo vehicle” means a wheeled motorised vehicle or a non-motorised wheeled trailer which may be attached to such a vehicle, which is driven onto, and off, a train or vessel which conveys the vehicle or trailer on board and where the vehicle or trailer is used for the purposes of freight transport.]

Textual Amendments

- F1** Word in Art. 245(1) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(k)(i)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F2** Art. 245(1)(e) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(k)(ii)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F3** Words in Art. 245(1)(f) omitted (1.7.2022) by virtue of The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(3)(a)**
- F4** Art. 245(1)(g) substituted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(3)(b)**
- F5** 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.
- F6** Words in Art. 245(1)(l) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(k)(iv)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in Art. 245(1)(p) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(k)(v)(aa)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(m)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F8** Words in Art. 245(1)(p) omitted (31.12.2020) by virtue of The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(3)(k)(v)(bb)** (as inserted by S.I. 2020/1379, regs. 1(3), **4(2)(m)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F9** Art. 245(1)(q) inserted (1.10.2021) by The Customs (Safety and Security Procedures) Regulations 2021 (S.I. 2021/1011), regs. 1(2), **2(3)**
- F10** Words in Art. 245(2)(e)(i) substituted (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), regs. 1(2), **3(3)(m)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)
- F11** Art. 245(2)(g) inserted (1.7.2022) by The Customs (Safety and Security Procedures) Regulations 2022 (S.I. 2022/633), regs. 1, **3(3)(c)**
- F12** Art. 245(2)(h)-(j) and words inserted (19.12.2023) by The Customs (Safety and Security Procedures) Regulations 2023 (S.I. 2023/1011), regs. 1(2), **2(2)**
- F13** Art. 245(3) inserted (1.7.2021) by The Customs Safety and Security Procedures (EU Exit) Regulations 2021 (S.I. 2021/778), regs. 1(3), **2(3)**

No...

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Document Generated: 2024-07-13

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Modifications etc. (not altering text)

- C1** Art. 245 excluded (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2020 \(S.I. 2020/1613\)](#), regs. 1(2), **2(7)(a)**

Changes to legislation:

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