

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 I

GENERAL PROVISIONS

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

Subsection 2

Application for the status of authorised economic operator

Article 27

Competent customs authority(Third subparagraph of Article 22(1) of the Code)

Where the competent customs authority cannot be determined in accordance with the third subparagraph of Article 22(1) of the Code or Article 12 of this Regulation, the application shall be submitted to the customs authorities of the Member State where the applicant has a permanent business establishment and where the information about its general logistical management activities in the Union is kept or is accessible as indicated in the application.