

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 III

CUSTOMS DEBT AND GUARANTEES

CHAPTER I

Incurrence of a customs debt

Subsection 1

Rules for calculation of the amount of import or export duty

[^{F1}Article 76

Derogation for the calculation of the amount of import duty on processed products resulting from inward processing(Article 86(3) and 86(4) of the Code)

1 Article 86(3) of the Code shall apply without a request from the declarant where all of the following conditions are fulfilled:

- a the processed products resulting from the inward processing procedure are imported directly or indirectly by the relevant holder of the authorisation within a period of one year after their re-export;
- b the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward processing procedure, have been subject to an agricultural or commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions had they been declared for release for free circulation;
- c no examination of the economic conditions was required in accordance with Article 166.

2 Article 86(3) of the Code shall also apply without a request from the declarant where the processed products were obtained from goods placed under inward processing which would, at the time of the acceptance of the first customs declaration for placing the goods under the inward processing procedure, have been subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation and the case is not covered by Article 167(1) (h), (i), (m) or (p) of this Regulation.

3 Paragraphs 1 and 2 shall not apply where the goods placed under inward processing would not be subject anymore to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions at the time when a customs debt is incurred for the processed products.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 76. (See end of Document for details)

4 Paragraph 2 shall not apply to goods declared for inward processing no later than 16 July 2021 if those goods are covered by an authorisation which was granted before 16 July 2020.]

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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:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 76.