

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 3

Recovery and payment of duty and repayment and remission of the amount of import and export duty

Section 2

Payment of the amount of import or export duty

Article 91

Suspension of the time-limit for payment in the case of customs debts incurred through non-compliance(Article 108(3)(c) of the Code)

1 The customs authorities shall suspend the time-limit for payment, by the person referred to in Article 79(3)(a) of the Code, of the amount of import or export duty corresponding to a customs debt where a customs debt has been incurred through non-compliance as referred to in Article 79 of the Code, provided that the following conditions are fulfilled:

- a at least one other debtor has been identified in accordance with Article 79(3)(b) or (c) of the Code;
- b the amount of import or export duty concerned has been notified to the debtor referred to in point (a) in accordance with Article 102 of the Code;
- c the person referred to in Article 79(3)(a) of the Code is not considered a debtor in accordance with Article 79(3)(b) or (c) of the Code and no deception or obvious negligence may be attributed to that person;

2 The suspension shall be conditional on the person for whose benefit it is granted issuing a guarantee for the amount of the import or export duty at stake, except in either of the following situations:

- a a guarantee covering the whole amount of import or export duty at stake already exists and the guarantor has not been released from his obligations;
- b it is established, on the basis of a documented assessment, that the requirement of a guarantee would be likely to cause the debtor serious economic or social difficulties.

3 The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for justified reasons.

Changes to legislation: There are currently no known outstanding effects for the Commission
Delegated Regulation (EU) 2015/2446, Article 91. (See end of Document for details)

Modifications etc. (not altering text)

- C1 [Art. 91\(2\)](#) modified (1.8.2021) by [The Value Added Tax Regulations 1995 \(S.I. 1995/2518\)](#), [reg. 133AI](#) (as inserted by [S.I. 2021/715](#), regs. 1, [43](#))

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