

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 **U.K.**

GENERAL PROVISIONS

CHAPTER 2 **U.K.**

Rights and obligations of persons with regard to the customs legislation

Subsection 2 **U.K.**

Registration of persons with the customs authorities

Article 3 **U.K.**

Data content of EORI record(Article 6(2) of the Code)

At the time of registration of a person, the customs authorities shall collect and store the data laid down in Annex 12-01 concerning that person. That data shall constitute the EORI record.

F1

Textual Amendments

F1 Words in [Art. 3](#) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), [reg. 3\(3\)\(ba\)](#) (as inserted by [S.I. 2020/1379](#), [regs. 1\(3\)](#), [4\(2\)\(a\)](#))

Article 4 **U.K.**

Submission of particulars for EORI registration(Article 6(4) of the Code)

Customs authorities may allow persons to submit the particulars necessary for the EORI registration by means other than electronic data-processing techniques.

Article 5 **U.K.**

Economic operators not established in the customs territory of the Union(Article 22(2) and 9(2) of the Code)

1 An economic operator not established in the customs territory of the Union shall register before:

Changes to legislation: This version of this Regulation was derived from EUR-Lex on IP completion day (31 December 2020 11:00 p.m.). It has not been amended by the UK since then. Find out more about legislation originating from the EU as published on legislation.gov.uk. (See end of Document for details)

- a lodging a customs declaration in the customs territory of the Union other than the following declarations:
 - (i) a customs declaration made in accordance with [^{F2}provision made by or under the Taxation (Cross-border Trade) Act 2018 for oral declarations, declarations made by conduct, paper-based declarations made by travellers in respect of goods carried by them, or declarations for goods in postal consignments];
 - (ii) a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure;
 - (iii) a customs declaration made under the Convention on a common transit procedure⁽¹⁾ by an economic operator established in a common transit country;
 - (iv) ^{F3} ...
- b lodging an exit or entry summary declaration in the customs territory of the Union;
- c lodging a temporary storage declaration in the customs territory of the Union;
- d acting as a carrier for the purposes of transport by sea, inland waterway or air;
- e acting as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declarations[^{F4};
- [^{F5}f requesting registration and endorsement of proof of customs status of Union goods.]

^{F6}2

3 Notwithstanding paragraph 1(a)(iii), economic operators established in a common transit country shall register with the customs authorities before lodging a customs declaration under the Convention on a common transit procedure where that declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration.

^{F7}4

^{F8}5

^{F9}6

Textual Amendments

- F2** Words in Art. 5(1)(a)(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)(c)** (as amended by S.I. 2020/1624, regs. 1(2), 9 and S.I. 2020/1379, regs. 1(3), **4(2)(b)**); 2020 c. 1, **Sch. 5 para. 1(1)**
- F3** Art. 5(1)(a)(iv) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**)
- F4** Substituted by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 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.
- F5** Inserted by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 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.
- F6** Art. 5(2) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**)
- F7** Art. 5(4) revoked (31.12.2020) by The Customs Safety and Security Procedures (EU Exit) Regulations 2019 (S.I. 2019/715), **reg. 3(2)** (as substituted by S.I. 2020/1379, regs. 1(3), **4(1)**)

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- F8** Art. 5(5) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by [S.I. 2020/1379](#), regs. 1(3), **4(1)**)
- F9** Art. 5(6) revoked (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(2)** (as substituted by [S.I. 2020/1379](#), regs. 1(3), **4(1)**)

Article 6 **U.K.**

Persons other than economic operators(Article 9(3) of the Code)

1 Persons other than economic operators shall register with the customs authorities where one of the following conditions is met:

- [^{F10}a such registration is required by [^{F11}applicable] legislation ^{F12} ...;]
- b the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B.

2 By way of derogation from paragraph 1, where a person other than an economic operator only occasionally lodges customs declarations, and the customs authorities consider this to be justified, registration shall not be required.

Textual Amendments

- F10** 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.](#)
- F11** Word in Art. 6(1)(a) substituted (31.12.2020) by [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(3)(ca)(i)** (as inserted by [S.I. 2020/1379](#), regs. 1(3), **4(2)(c)**) (as amended by [S.I. 2020/1624](#), **regs 1(2), 10**))
- F12** Words in Art. 6(1)(a) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), **reg. 3(3)(ca)(ii)** (as inserted by [S.I. 2020/1379](#), regs. 1(3), **4(2)(c)**) (as amended by [S.I. 2020/1624](#), **regs 1(2), 10**))

Article 7 **U.K.**

Invalidation of an EORI number(Article 9(4) of the Code)

1 The customs authorities shall invalidate a EORI number in any of the following cases:

a upon request by the registered person;

b when the customs authority is aware that the registered person has ceased the activities requiring the registration.

2 The customs authority shall record the date of invalidation of the EORI number and shall notify it to the registered person.

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(1) OJ L 226, 13.8.1987, p. 2.

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