

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 IV

### GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

#### CHAPTER I

##### *Entry summary declaration*

##### *Article 104*

##### **Waiver from the obligation to lodge an entry summary declaration (Article 127(2)(b) of the Code)**

1 The lodging of an entry summary declaration shall be waived in respect of the following goods:

- a electrical energy;
- b goods entering by pipeline;
- c items of correspondence;
- d household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty<sup>(1)</sup>, provided that they are not carried under a transport contract;
- e goods for which an oral customs declaration is permitted in accordance with Article 135 and Article 136(1) provided that they are not carried under a transport contract;
- f goods referred to in Article 138(b) to (d) or Article 139(1) which are deemed to be declared in accordance with Article 141 provided that they are not carried under a transport contract;
- g goods contained in travellers' personal baggage;
- h goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- i weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- j the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
  - (i) goods which were incorporated in those offshore installations for the purposes of their construction, repair, maintenance or conversion;
  - (ii) goods which were used to fit or equip the offshore installations;
  - (iii) provisions used or consumed on the offshore installations;

---

*Status: Point in time view as at 28/07/2015.*

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

---

- (iv) non-hazardous waste from the said offshore installations;
- k goods entitled to relief 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;
- l the following goods on board vessels and aircraft:
  - (i) goods which have been supplied for incorporation as parts of or accessories in those vessels and aircraft;
  - (ii) goods for the operation of the engines, machines and other equipment of those vessels or aircrafts;
  - (iii) foodstuffs and other items to be consumed or sold on board;
- m goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Heligoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, or the Italian national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- n products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels;
- o vessels, and the goods carried thereon, entering the territorial waters of a Member State with the sole purpose of taking on board supplies without connecting to any of the port facilities;
- p goods covered by ATA or CPD carnets provided they are not carried under a transport contract.

2 Until 31 December 2020, the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments the weight of which does not exceed 250 grams.

Where goods in postal consignments the weight of which does exceed 250 grams are brought into the customs territory of the Union but are not covered by an entry summary declaration penalties shall not be applied. Risk analysis shall be carried out upon the presentation of the goods and, where available, on the basis of the temporary storage declaration or the customs declaration covering those goods.

By 31 December 2020, the Commission shall review the situation of goods in postal consignments pursuant to this paragraph with a view to making such adaptations as may appear necessary taking into account the use of electronic means by postal operators covering the movement of goods.

#### *Article 105*

#### **Time-limits for lodging the entry summary declaration in case of transport by sea (Article 127(3) and (7) of the Code)**

Where the goods are brought into the customs territory of the Union by sea, the entry summary declaration shall be lodged within the following time-limits:

- (a) for containerised cargo, other than where point (c) or point (d) applies, at the latest 24 hours before the goods are loaded onto the vessel on which they are to be brought into the customs territory of the Union;

---

*Status: Point in time view as at 28/07/2015.*

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

---

- (b) for bulk or break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before the arrival of the vessel at the first port of entry into the customs territory of the Union;
- (c) at the latest two hours before arrival of the vessel at the first port of entry into the customs territory of the Union in case of goods coming from any of the following:
  - (i) Greenland;
  - (ii) the Faeroe Islands;
  - (iii) Iceland;
  - (iv) ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea;
  - (v) all ports of Morocco;
- (d) for movement, other than where point (c) applies, between a territory outside the customs territory of the Union and the French overseas departments, the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours, at the latest two hours before arrival at the first port of entry into the customs territory of the Union.

#### *Article 106*

##### **Time-limits for lodging the entry summary declaration in case of transport by air(Article 127(3) and (7) of the Code)**

1 Where the goods are brought into the customs territory of the Union by air, the entry summary declaration shall be lodged as early as possible.

The minimum dataset of the entry summary declaration shall be lodged at the latest before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.

2 Where only the minimum dataset of the entry summary declaration has been provided within the time-limit referred to in the second subparagraph of paragraph 1, the other particulars shall be provided by the following time-limits:

- a for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft;
- b for other flights, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.

#### *Article 107*

##### **Time-limits for lodging the entry summary declaration in case of transport by rail(Article 127(3) and (7) of the Code)**

Where the goods are brought into the customs territory of the Union by rail, the entry summary declaration shall be lodged within the following time-limits:

- (a) where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours, at the latest one hour before arrival of the goods at the place for which that customs office is competent;

---

*Status: Point in time view as at 28/07/2015.*

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

---

- (b) in all other cases, at the latest two hours before the arrival of the goods at the place for which the customs office of first entry is competent.

*Article 108*

**Time-limits for lodging the entry summary declaration in case of transport by road(Article 127(3) and (7) of the Code)**

Where the goods are brought into the customs territory of the Union by road, the entry summary declaration shall be lodged at the latest one hour before the arrival of the goods at the place for which the customs office of first entry is competent.

*Article 109*

**Time-limits for lodging the entry summary declaration in case of transport by inland waterways(Article 127(3) and (7) of the Code)**

Where the goods are brought into the customs territory of the Union by inland waterways, the entry summary declaration shall be lodged at the latest two hours before arrival of the goods at the place for which the customs office of first entry is competent.

*Article 110*

**Time-limits for lodging the entry summary declaration in case of combined transportation(Article 127(3) and (7) of the Code)**

Where the goods are brought into the customs territory of the Union on a means of transport which is, itself, transported on an active means of transport, the time-limit for lodging the entry summary declaration shall be the time-limit applicable to the active means of transport.

*Article 111*

**Time-limits for lodging the entry summary declaration in case of *force majeure*(Article 127(3) and (7) of the Code)**

The time-limits referred to in Articles 105 to 109 shall not apply in the case of *force majeure*.

*Article 112*

**Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by sea or inland waterways(Article 127(6) of the Code)**

1 Where, in the case of transport by sea or inland waterways, for the same goods one or more additional transport contracts covered by one or more bills of lading have been concluded by one or more persons other than the carrier, and the person issuing the bill of lading does not make the particulars required for the entry summary declaration available to his contractual partner who issues a bill of lading to him or to his contractual partner with whom he concluded a goods co-loading arrangement, the person who does not make the required particulars available

---

*Status: Point in time view as at 28/07/2015.*

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

---

shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

Where the consignee indicated in the bill of lading that has no underlying bills of lading does not make the particulars required for the entry summary declaration available to the person issuing that bill of lading, he shall provide those particulars to the customs office of first entry.

2 Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that he has submitted in accordance with Article 15(2)(a) and (b) of the Code.

### *Article 113*

#### **Provision of particulars of the entry summary declaration by other persons in specific cases as regards transport by air(Article 127(6) of the Code)**

1 Where, in the case of transport by air, for the same goods one or more additional transport contracts covered by one or more air waybills have been concluded by one or more persons other than the carrier and the person issuing the air waybill does not make the particulars required for the entry summary declaration available to his contractual partner who issues an air waybill to him or to his contractual partner with whom he concluded a goods co-loading arrangement, the person who does not make the required particulars available shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

2 Where, in the case of transport by air, goods are moved under the rules of the acts of the Universal Postal Union and the postal operator does not make the particulars required for the entry summary declaration available to the carrier, the postal operator shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

3 Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that he has submitted in accordance with Article 15(2)(a) and (b) of the Code.

## *CHAPTER 2*

### *Arrival of goods*

#### *Article 114*

#### **Trade with special fiscal territories(Article 1(3) of the Code)**

Member States shall apply this Chapter and Articles 133 to 152 of the Code to goods in trade between a special fiscal territory and another part of the customs territory of the Union, which is not a special fiscal territory.

---

*Status: Point in time view as at 28/07/2015.*

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

---

### *Article 115*

#### **Approval of a place for the presentation of goods to customs and temporary storage(Articles 139(1) and 147(1) of the Code)**

1 A place other than the competent customs office may be approved for the purposes of the presentation of goods where the following conditions are fulfilled.

- a the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;
- b the goods declared for a customs procedure in the following day after their presentation, unless the customs authorities requires the goods to be examined in accordance with article 140(2) of the Code.

Where the place is already authorised for the purpose of the operation of the temporary storage facilities that approval shall not be required.

2 A place other than a temporary storage facility may be approved for temporary storage of the goods where the following conditions are fulfilled:

- a the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;
- b the goods declared for a customs procedure in the following day after their presentation, unless the customs authorities requires the goods to be examined in accordance with Article 140(2) of the Code.

### *Article 116*

#### **Records(Article 148(4) of the Code)**

1 The records referred to in Article 148(4) of the Code shall contain the following information and particulars:

- a reference to the relevant temporary storage declaration for the goods stored and reference to the corresponding end of temporary storage;
- b the date and particulars identifying the customs documents concerning the goods stored and any other documents relating to the temporary storage of the goods;
- c particulars, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
- d location of goods and particulars of any movement of goods;
- e customs status of goods;
- f particulars of forms of handling referred to in Article 147(2) of the Code;
- g concerning the movement of goods in temporary storage between temporary storage facilities located in different Member States, the particulars about the arrival of the goods at the temporary storage facilities of destination.

Where the records are not part of the main accounts for customs purposes, the records shall refer to the main accounts for customs purposes.

2 The customs authorities may waive the requirement for some of the information referred to in paragraph 1 where this does not adversely affect the customs supervision and

---

*Status: Point in time view as at 28/07/2015.*

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

---

controls of the goods. However, in the case of movement of goods between temporary storage facilities, this waiver shall not be applicable

#### *Article 117*

##### **Retail sale(Article 148(1) of the Code)**

Authorisations for the operation of temporary storage facilities referred to in Article 148 of the Code shall be granted on the following conditions:

- (a) the temporary storage facilities are not used for the purpose of retail sale;
- (b) where the goods stored present a danger or are likely to spoil other goods or require special facilities for other reasons, the temporary storage facilities are specially equipped to store them;
- (c) the temporary storage facilities are exclusively operated by the holder of the authorisation.

#### *Article 118*

##### **Other cases of movement of goods in temporary storage(Article 148(5)(c) of the Code)**

In accordance with Article 148(5)(c) of the Code, the customs authorities may authorise the movement of goods in temporary storage between different temporary storage facilities covered by different authorisations to operate temporary storage facilities provided the holders of those authorisations are AEOC.

---

**Status:** Point in time view as at 28/07/2015.

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

---

- (1) [OJ L 324, 10.12.2009, p. 23.](#)

**Status:**

Point in time view as at 28/07/2015.

**Changes to legislation:**

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