

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 1

##### *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;
- [<sup>F1</sup>f goods referred to in Article 138(b) to (d) and (h) or in 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;
- [<sup>F1</sup>h goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302;]
- 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;
  - (iv) non-hazardous waste from the said offshore installations;

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- 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;
- [<sup>F1</sup>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 or the municipality of Livigno;]
- 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[<sup>F1</sup>;]
- [<sup>F2</sup>q waste from ships, under the condition that the advance waste notification as referred to in Article 6 of Directive (EU) 2019/883 has been made in the maritime National Single Window or through other reporting channels acceptable to the competent authorities including customs.]
- [<sup>F12</sup> The lodging of an entry summary declaration shall be waived in respect of goods in postal consignments, as follows:
  - a where the postal consignments are transported by air and have a Member State as final destination, until the date set out in accordance with the Annex to Commission Implementing Decision (EU) 2019/2151<sup>(2)</sup> for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
  - b where the postal consignments are transported by air and have a third country or territory as final destination, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
  - c where the postal consignments are transported by sea, road or rail, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447.]
- <sup>F3</sup> .....
- [<sup>F14</sup> The lodging of an entry summary declaration shall be waived in respect of goods in a consignment the intrinsic value of which does not exceed EUR 22, provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator, as follows:
  - a where the goods are in express consignments that are transported by air, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for

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the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;

- b where the goods are transported by air in other than postal or express consignments, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447;
- c where the goods are transported by sea, inland waterways, road or rail, until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447.]

#### 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.
- F2** Inserted 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.
- F3** Deleted 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.

### 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;
- (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;

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- (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.

### *f<sup>1</sup>* Article 106

#### **Time limits for lodging the entry summary declaration in case of transport by air (Article 127(2)(b), (3), (6) and (7) of the Code)**

1 Where the goods are brought into the customs territory of the Union by air, the full particulars of the entry summary declaration shall be lodged as soon as possible and in any case within 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.

2 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 1 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, postal operators and express carriers shall lodge, in accordance with Article 183 of Implementing Regulation (EU) 2015/2447, at least the minimum dataset of the entry summary declaration as soon as possible and 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.

2a From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, economic operators other than postal operators and express carriers shall lodge at least the minimum dataset of the entry summary declaration as soon as possible and 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.

3 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, where only the minimum dataset of the entry summary declaration has been provided within the time limits referred to in paragraphs 2 and 2a, the other particulars shall be provided within the time limits specified in paragraph 1.

4 Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, the minimum dataset of the entry summary declaration lodged in accordance with paragraph 2 shall be considered as the full entry summary declaration for goods in postal consignments having a Member State as final destination and for goods in express consignments with an intrinsic value not exceeding EUR 22.]

#### **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

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amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.

#### *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;
- (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.

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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 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.

F32 .....

[F13 Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, paragraph 1 of this Article shall not apply.]

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.
- F3 Deleted 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.

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### 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.

F<sup>3</sup><sub>2</sub> .....

F<sup>3</sup><sub>3</sub> .....

[<sup>F14</sup> Until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, paragraph 1 of this Article shall not apply.]

#### **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.](#)
- F3** Deleted 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.](#)

### *[<sup>F2</sup> Article 113a*

#### **Provision of particulars of the entry summary declaration by other persons(Article 127 (6) of the Code)**

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

2 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) in Implementing Regulation (EU) 2015/2447, where the postal operator does not make the particulars required for the entry summary declaration of postal consignments available to a carrier that is obliged to lodge the rest of the particulars of the declaration through that system, the postal operator of destination, if the goods are consigned to the Union, or the postal operator of the Member State of first entry, if the goods are transiting through the Union, shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.

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3 From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of the system referred to in Article 182(1) of Implementing Regulation (EU) 2015/2447, where the express carrier does not make the particulars required for the entry summary declaration of express consignments transported by air available to the carrier, the express carrier shall provide those particulars to the customs office of first entry in accordance with Article 127(6) of the Code.]

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#### **Textual Amendments**

- F2** Inserted 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.](#)



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- (1) [OJ L 324, 10.12.2009, p. 23.](#)
- (2) [<sup>F1</sup>Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code ([OJ L 325, 16.12.2019, p.168](#)).]

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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.](#)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 1.