

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 2

Arrival of goods

[^{F1}Article 114

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

1 Member States shall apply Articles 115 to 118 of this Regulation and Articles 133 to 152 of the Code to Union goods which are brought from or to a special fiscal territory to or from another part of the customs territory of the Union which is not a special fiscal territory and is not located within the same Member State.

2 Where Union goods are dispatched from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, but which is located within the same Member State, they shall be presented to customs immediately upon their arrival at that other part of the customs territory of the Union. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or at any other place designated or approved by that customs authority before their departure from the special fiscal territory.

The goods shall be presented to customs by the person who brings the goods to the other part of the customs territory or by the person in whose name or on whose behalf the goods are brought to that part of the customs territory of the Union.

3 Where Union goods are dispatched from a part of the customs territory of the Union, which is not a special fiscal territory, to a special fiscal territory within the same Member State, they shall be presented to customs immediately upon their arrival at the special fiscal territory. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or any other place designated or approved by that customs authority before their departure from the place of dispatch.

The goods shall be presented by the person who brings the goods to the special fiscal territory or by the person in whose name or on whose behalf the goods are brought to the special fiscal territory.

4 Union goods referred to in paragraphs 2 and 3 shall only be subject to the customs provisions in accordance with Article 134 of this Regulation.]

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 2. (See end of Document for details)

Textual Amendments

- F1** 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.](#)

f¹ 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 of this Regulation are fulfilled;
- b the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee as referred to in Article 233(4)(b) of the Code, unless the customs authorities require 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 are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee referred to in Article 233(4)(b) of the Code, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.]

Textual Amendments

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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;

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- 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 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.

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